File No. 336 -11

Serial Nos. 2 to 6 & 10-15

1911 .72

GENERAL AND REVENUE SECRETARIAT.

(Municipal)

Part A: Manuscript
for May 1914

Serial Nos. 2 to 6 & 10-15

2 Subject No. 28 of the proceedings of the Representative Assembly of Suggests the amendment of Section 164 of the Municipal Regulation 1911 allowing the collection of the mohataria especially tax on vacant sites, by proceeding against the land by Municipal Councils themselves directly or through the Revenue Authorities instead of enforcing their claim in a Civil Court.

3 To the Deputy Commissioners of Districts No. 6651-8 dated 13.13. Invites the opinions of the Deputy Commissioners about the necessity as well as the propriety of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including mohataria as arrears of land revenue.

G.R.S. 11] 191 / 2

GENERAL AND REVENUE SECRETARIAT.

(Mural)

NOTES

File No 336/11

FILE HEADING

Amendment of the Mysore Municipal Regulation.
(Recovery of Taxes as arrears of Land Revenue).

From

Subject No 28 of the Proceedings of the Representative Assembly of 1911.

No.	Dated	Received

Diary No 1660 Enclos Spare Copies. Serial No 2

BRIEF ABSTRACT OF LETTER

Suggests the Amendment of Sec 164 of the Mural Regulation allowing the collection of Mudhalanfa tax or Vacant Site, by proceeding against the land by Mural Councils themselves, directly or through the Revenue Authorities instead of enforcing their claim in a Civil Court

NOTES AND ORDERS

Reply of Govt. - Will be considered -

The tax on vacant sites in municipal places constituted under the Mysore Municipal Regulation, VII of 1906, is not the Mohatarfa tax but it is a pure and

NOTES—First Sheet.

1

GPS—30,000—12-9-11

G R. S. 12]

General and Revenue Secretariat.

Ml File No. 336 of 191

Serial No

and Simple Municipal taxes falling under Sec 59 (1) (2).

2 Recovery of municipal dues by suit (Sec 62) is an alternative procedure Secs 83 and 84 give ample powers to Municipal Councils for the timely recovery of Municipal taxes, etc. The power given under these sections to Municipal Councils under these two sections are liable to be withdrawn in the case of Municipal Councils other than City Municipal Councils (Sec 88) Such being the case it is a point for consideration whether Municipal Councils should be empowered to proceed against the property for the recovery of amounts due to them. Municipal Councils may experience difficulty in recovering these dues only in cases where the owner or occupier or both are unknown.

3. In this connection it is noted for information that the Bangalore City Municipal Council have suggested that Municipal Councils should be empowered to recover arrears of municipal taxes in the same way as arrears of

GPH—20,000 20 1 12

6600

G. R. S. 12]

General and Revenue Secretariat

Mdl File No. 336 of 1911

Serial No

Mdl R no 2428 of 1910
D no 3470.
Dewan 13 3 1912

of Land Revenue. The file is pending orders of the Dewan.

MMK80 11 6 1912 4. The orders of the Dewan in the file referred to above may be awaited. K Raja Rao 12.6.12

5 Secs 14/6/12

6 The matter be examined by the Dewan for orders K R Srinivasa Iyengar 16/6/12

7 Submitted Dewan) 17-6-12

1838 17-6-12

(R 196)

8 Please see the orders of the Dewan in the main file

Y Aravamudan Dy. C. 18.10.12

9 Please see the main file

SPL 19-10-12

3

Note. Contn sheet.

GPB—20,000—23-1-12

G R. S 12]

General and Revenue Secretariat

ML File No. 336 of 1911

Serial No

Z

10 Please see Mun[l] File No 478 of 1910 put up

HMC 80

6 11 1912

6 Hi In the main file (& 1 referred to), though the last para of the order that has been issued states that the question of empowering the Mun[l] Councils to recover taxes on buildings & lands including Mohalla as arrears of land revenue will receive separate consideration This question has therefore to be worked up now The other similar suggestion in this connection is that contained in Subject no 28 of Rep[r] Assembly of 1911 Please put up a note on this subject, pointing out also in which of the British provinces the suggested remedy is available for the recovery of Municipal arrears on house lands S D Roy 7 11 12

9 In considering certain suggestions made by Mr Ameer Hug for amending the Mysore

Note Contn sheet.

* 900 & 148-150 ML 428-10-6 Cy Camp Mysore 7 10 1912 Z

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) R. S 12]

General and Revenue Secretariat | Mil File No. 336 of 1911

Serial No

Mysore Municipal Regulation VII of 1906 (Subject No 19 of the Representative Assembly Proceedings of 1910), the Bangalore City Municipality made by Mr M. C Rangayya Mysore City Municipality the Bangalore City Municipal Council recorded the following resolution at its meeting held on the 28th August 1911

"4 (1) The Council are of opinion that the Municipal Regulation may be so amended as to authorise the Municipality to recover the taxes on buildings and lands including Muhatarfa, levied under the Municipal Regulation, in the same manner as Land Revenue arrears are to proceed against the property liable summarily."

The President of the Bangalore City Municipal Council in submitting the above resolution to Government has added the following remarks.

"I am of opinion that the absence of any provision to proceed upon the immovable property on account

Para 9 of letter No 12 dt 27 Jan 1911 from Mil 7 Nos 4 " "

NOTE- Create index.

5 of

Serial No

of the liability to Municipal dues appears to be a primary defect in all Municipal Legislature. Unless and until a Municipality is empowered to recover Municipal dues from the immovable properties as in the case of Land Revenue, there can be no effective means for the collection of Municipal taxes which have to be allowed, in spite of all efforts otherwise, to accumulate into arrears.

10 To. The President of the Bangalore City Municipality says that the want of provisions in a Municipal law enabling Municipal Councils to recover the arrears of taxes as arrears of Land Revenue is a defect, but on the other hand such a provision in a Municipal Regulation should be considered as an extraordinary one. The Mysore Municipal Regulation VII of 1906 did not take away any of the powers possessed by the Municipal Councils under the matter of recovery of taxes under the Municipal Regulations of 1871

6 On

NOTE—Centre check.

R. S 12]

General and Revenue Secretariat

ML File No. 336 of 1011

Serial No

On the other hand under Sec. 87 of the new Regulation taxes on lands and buildings are made the first charges, except land revenue due to Govt. upon the buildings and lands and buildings in respect of which such taxes are leviable. This provision did not find a place in the Munl Regulations of 1871. The following two are the general circumstances under which Municipal taxes fall into arrears

(i) lack of supervision of the collection establishment &

(ii) inefficiency in the personnel of the collection establishment

If these two defects are cured a very small percentage of the Municipal dues may fall into arrears under extraordinary and unavoidable circumstances In such cases the existing provisions of the Munl law appear to be quite ample For the sake of a few shady cases of the kind referred to in para 2 supra of these notes it does not appear to be desirable to

NOTE—Contin sheet.

GTB—12,500—17-6-11.

[R. S 12]

General and Revenue Secretariat.

Jud File No. 336 of 1911

Serial No.

to amend the law

1 The attention is invited to papers marked O which enumerate the provisions in some of the British Municipal Acts regarding the recovery of Municipal Claims. It is only the Punjab & the Burma Acts say that mun taxes may be recovered as arrears of land revenue. Perhaps local conditions here require these provisions being embodied in the Municipal laws.

HWK 80

2 11.11.1912 In file No 428 of 10, the question as to whether the Jud Regn should be amended so as to empower Mal Council to recover assessed taxes summarily, as in the case of land revenue, was proposed to be dealt with separately. And in para 6 of Govt order dated 21-10-12, it was stated that the question will receive separate consideration. The question has therefore to be discussed now.

3 The exact nature of the proposal seems to be, to

NOTE—Contn. sheet.

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R. S 12]

General and Revenue Secretariat.

Ml File No. 336 of 1911

Serial No

For Sale Certificate

is indicated in the Resolution of the Bangalore City Mpl Council passed at its meeting on 28th Aug 1911 The proposal therein made evidently suggests that the property may be proceeded against summarily in the case of all taxes on buildings, Hearth including Mohatarfa

14 17 The proposal involves an extension of the powers now possessed by Mpl Councils for the recovery of Mpl dues. Therefore, it should be shown to the satisfaction of Govt that the present powers are inadequate for the purpose & that summary proceedings against the property as in the case of land revenue are absolutely necessary No such attempt has been made and no data are at all furnished to prove the inadequacy of the existing provisions The Mpl Council may perhaps point out to the large balances by remaining uncollected both in Mysore & Bangalore. But there is every reason to believe that they is due more to unpunctual

NOTE Contd. Sheet.

G.P.B.—3,000—17-6-12.

R. S. 12]

General and Revenue Secretariat

Mdl File No. 336 of 1911

Serial No.

Collection work known to the want of adequate powers

15 to The Regn now provides for the recovery of all sums due by the distress & sale of the moveable property of the person primarily liable & in certain cases, of the occupier also and by recourse to a civil Court if necessary All sums due on acct of land revenue are, subject to the prior payment of land revenue, a first charge upon the building or land upon the moveable property found therein

16 19. These provisions seem to be effective enough In the case of buildings, distress & sale of the moveable property, if effectively used, gives enough power to the collecting staff, & there is no reason assigned why it has not proved effective It is true that in the case of vacant lands there arises some difficulty But the cases of vacant lands whose owners live outside the Mdl limits must be somewhat rare and legislation of the kind under consid

NOTE.—Circle round.

GPB—61,000—17-6-12.

R S 12]

General and Revenue Secretariat

Ind File No. 380 of 1917

Serial No.

cannot be undertaken to meet a difficulty of such a limited character

17 20 Besides these considerations which proceed on the view that the existing provisions are ample enough for the purpose, there are certain other points to be considered regarding the character of the legislation proposed by the Ind Council

18 21 Re In the first place, recovery of local rate in the same manner as by proceeding against the property seems to be opposed to public policy local rate are not on the same footing as land revenue. Land revenue is on a different footing altogether According to the generally accepted theory as to the relationship between the Govt & the ryot (in ryotwari tenure), the ryot holds the land only so long as he pays the land revenue due to Govt and as soon as he makes default therein, the land revert back to Govt to the do may dispose of it as it likes

Note- Contin ued.

611 G.I.P. 1-4-18.

Serial No.

There is therefore Justification in theory & in practice for attaching the property itself & selling it, in case of default of payment of land revenue. But a Rev. loan is only levied in return for certain services rendered by the Govt. and cannot therefore be placed on the same footing as an arrear of land revenue

(2) Secondly, under the Land Revenue Code, Salami & revenue sales are free of all encumbrances. It is a matter for consideration how far it would be desirable to apply such drastic provisions in the case of e.g. sales for default of payment of Rev. loans. Such a provision will prove a great hardship esp in the case of valuable houses in the bigger cities.

(3) Again, even this provision cannot be freely resorted to, as it is itself cumbrous involves a fairly cumbrous procedure & can be used as a reserve power. It is liable to abuse &-

NOTE—Contd. above.

12

R. S. 12]

General and Revenue Secretariat.

MC File No. 336 of 1911

Serial No.

it is a point for consideration how far the Bd Councils can be invested with such a power. The safeguards ~~to~~ ~~b~~ in the case of Bd Councils are likely to be much less than in the case of land revenue sales where the aggrieved party can in the last resort appeal to Govt.

21 ~~24~~ After attention is also invited to the fact that such a provision does not find a place in any of the British Indian Bd Acts except those of the Punjaub & Burma which were till lately considered as non-regn provinces. There is also such provision in the Madras City Mc Act for water tax & yet the percentage of current collections worked up to 95 41 p.c. for the year 1908-09. in the case of the combined house, water & drainage tax.

22 ~~25~~. Thus the present proposal in seems to be objectionable on principle; and it has not been shown that the present

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Note—Contd. ditto.

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611-C(e)-(W)-1.

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R. S 12]

General and Revenue Secretariat.

File No. 386 of 1911

Serial No.

Provisions are inadequate
The proposal may therefore be
negatived S.P. Rayaschja 26-12-12

26 I am sorry I am
unable to agree with the opinion
recorded by the Secy.

27 I think that actual Experience
has shown that there is considerable
difficulty in recovering taxes on
vacant sites owing to the difficulty
of tracing the owners ~~who have gone~~
~~away and dead long ago~~ The
cumbrous procedure of reporting
to the Civil Courts for the recovery of
taxes in such cases is attended with
considerable practical difficulties

28 It is true that taxes stand
on an entirely different footing from
land Revenue which under the existing
law forms a paramount charge
on the land wherever it is due.
But I do not see why taxes should be
considered as a personal charge on
the properties on which taxes are due

Note—Opinion check.

811—500—1-12.

6000

15

R. S 12]

General and Revenue Secretariat

File No. 336 of 1911

Serial No.

being proceeded against in case of default. ~~[illegible]~~ In the case of tenants at will any interest & interest of the defendant in the property must also be proceeded against which in respect of dower revenue the lands is liable & be sold free from all encumbrances created by his owner.

No 29 At the same considered to think that the matter is one which admits of careful ~~[illegible]~~ consideration and ~~[illegible]~~ cannot be hastily replied on the grounds set forth in the application

K R Jaiswal

2nd Application

9/1/16

9/1/16

No 2 There is considerable force in the views expressed by the Asst. Engr. with which I am naturally inclined to agree at first I have felt the same difficulty which the Engr. has expressed above in his relations to the President of the Municipalities.

If any other board representation should

NOTE—Contn. about

15

G11—63,000—1-12.

86.0-11 [16

(R. S 12)

General and Revenue Secretariat

Ard File No. 336 of 1911

Serial No.

adopt- proceeds with measures which are provided for collection of the taxes & cesses in the Ind. Rpn, more than half the difficulty may arise when expenditure may be exactly what am- but this will not, as a matter of fact, be so, for reasons both known to themselves - Such an absolute power as is now contemplated to be given to Ind. Councils, &, I must add, liable to abuse in the hands of those bodies -

I am therefore not prepared to recommend the proposed amendment as submitted by the Bengal & Ind. Council

28 It seems advantageous to get the views of the Board of Councillor also in this matter The Secy - will be good enough to place this file before them for perusal of this opinion before submission of the whole case to the Govt

16/1/13

29 Secy

1st Councilor

30 K K Jee - 17/1/13

31 It is difficult to give an opinion offhand on this

16

NOTE—Contd sheet.

611 25,000- 1-12.

R. S 12]

General and Revenue Secretariat | Jud File No. 334 of 1917

Serial No.

Question I find that while in the ~~Bombay~~ Punjab Act, the provn is that the Mun. Committee shall apply to the Dy Comr to enforce recovery as arrears of land revenue, the Burma Act leaves the matter to the Local Govt to regulate by rules. It would be necessary to provide for appeals &c separately if the Power is to be meant to be entrusted to the Municipalities bodies themselves.

My impression is that the existing provns are quite sufficient & this addl power need not be given. It is probable that the Munl bodies generally (if Consulted) may not vote for this. I would suggest that all the Dy Comrs as Presidents of Municipalities be asked to give their opinions

NOTE- Comin. sheet.

611-GS,HK-1-4-12.

17

6600

68

(C. R S 12)

General and Revenue Secretariat. | Ml File No. 336 of 191

Serial No.

after Consulting the interests of both Municipalities & of the ratepayers -

4/8/13

To

Secretary
Municipal Commissioner

K. R Srinivasa Iyengar
5/8/13

I beg to express with the Commissioner the provisions of the Act. Rules & it is the simple Course to meet the requirements of all cases pending that - being an official property & property which unfortunately is not being done by the Corporation taken on -

However, as suggested by the Commissioner, the Secretary - Commissioner can also furnish of the Municipality which have bills. may be asked & put them before Council when one found & sent -

Engineer

7/8/13

18

17 S2 - 13 / 92 - 13
North - Circle. Circle.

Bill may be done

CH 6 IV
K R Srinivasa Iyengar

[R. S 12]

General and Revenue Secretariat | Jdl File No. 336 of 1911

Serial No.	
	3 Put up draft in the terms of the 1st Cr's Order J Gurumurthy Rao 15/2/13
	38
	37 Draft letter submitted J. Gurumurthy Rao 24/2/13
	36 I have put up a separate short draft for approval order order
	35 Draft appd by 2nd Cr
	34
	33
	32
	31
	30. Draft J Gurumurthy Rao 27/2/13
3.	To the Dy Comrs of Dists No 6651-82/13/3 Invite the opinions of the Dy Comrs about the necessity as well as the propriety of amending the Nagpur Inam Regulation so as to empower Govt also to recover taxes on buildings & lands including Mokhasa &c as arrears of land revenue.

NOTE—Contin sheet.

GIL—88,1vc—1-4-12.

(R. S 12)

General and Revenue Secretariat.

Mal File No. 336 of 1911

Serial No	
4	To the K. Krishna Dist, Mg Dy Coll, Chittoor Dist. No 357 dy 13 3 1913 Suggests that the procedure of having to resort to Civil Courts, in case movable property of the defaulter is not found, may be done away with both in the interests of the Municipality and the tax payers, and that the Muni Councils empowered to proceed against the immovable property of the defaulters in cases where procedure against movable property has become infructuous, and also suggests that the system of procuring bills to individual tax payers be dispensed with in the case of small and poor Municipalities.
5	To the K Srinivasa Rao, Dy Coll, Chirala Dist. No 205 dy 8 5 1912. Submits for Sanction the resolution of the Chirala Mal Cl at the meeting held on the 29 3 1913 to the effect that the Muni Regulation be amended so as to empower Mal Cls to recover taxes on buildings and lands including Mohatarfa as arrears of Land Revenue.

Notes—Contra check.

GPS—42,868—17-6-12.

R S 12]

General and Revenue Secretariat

Jud File No. 336 of 1911

Serial No	
6	To the D. J. Bowring, Offg Dy Comr, Kolar &c. No 1027 J & L 6 1913. Stating that he is convinced that the existing provisions of law regarding recovery of arrears are sufficient if worked promptly and energetically & that no additional powers are necessary & Submits a copy of the resolution of the Kolar Jud C at the meeting held on 31 5 1913 to the same effect.
10	To the D. R. W. Wetherall, Dy Comr, Hassan &c. No L/5 dt 9 7. 1913 Submits resolutions of the Munl Councils of Hassan & Hole-Narsipur stating that the proposed amendment is necessary and stating that he agrees with resolution of the Munl Council of Hassan which runs as follows "It is most desirable that a provision be made in the said Regulation enabling the Council to apply to the Dy Comr for procedure against immovable property under the provisions of the Land Rev Code & Rules in such cases as may be found necessary."
11	To the Dy Comr (Mr K Krishnadeva), Kolar &c.

NOTE--Contra. check.

21

G S. 12]

General and Revenue Secretariat. | Jud File No. 336 of 1914

Serial No.

Kadur Dist. No 149 & 13 9 1913

States that in cases where the taxes cannot be recovered either by the prosecution of a bill or by proceeding against his movable, the Dist Collector may be empowered to attach and sell the defaulter's right, title and interest in his immovable property to the extent of its dues

12 To Mr K Chenna Dy Asst Dy Comr, Bangalore Dist. No S284 & 13 9. 1913.

States that the power of proceeding against immovables for the recovery of local taxes on buildings & lands cannot be granted to Municipal Councils which are in course of time likely to become foreign bodies, but that there appears to be no objection to vesting the power in the Dy Comr who may be expected to safeguard equally the interests of the rate payers and the Municipal Councils

13 To Mr A. Subramanya Iyer B. A Dy Comr Mysore Dist. No 668 & 25 3 1914

States that the provisions contained in the Local Regn as regards the recovery of

22

Note.—Contd. over.

Serial No	
	of arrears of Jud taxes are ample, except as regards arrears of taxes relating to Vacant Sites which contain no immovable property in them, are accepted if they are applied in future and as regards arrears relating to Vacant Sites a provision authorizing the Jud Ch to proceed agt. such Sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly, may be introduced.
14	From Mr B J Kumaraguru Nadr B. A Bar-at-Law, Trunkey Dist. No 414 dy 21.3.1914. State, that the Conditions prevailing for recovery of Jud taxes, entirely differ from those existing in the case of recovery of Land Revenue which has been systematized from centuries past, that, if the procedure prescribed for Land Revenue be made applicable to Jud taxes, it is sure to lead to endless complications, & that the Collection work will be fraught with greater difficulties than what exist at present, especially when there is no effective Supervision of that

Serial No	
	the provisions of the Jnl Regulation for the recovery of Jnl Revenue are quite adequate if worked promptly and by an efficient Staff
Y & U X	42 ~~41~~ Mr K Krishna Iyer (D.C Chitaldroog and Kadur) & Mr K Srinivas Rao (D.C Shimoga) are in favour of empowering Municipal Councils to recover taxes on buildings Land & including Mohatarfa as arrears of land revenue
V	43 ~~42~~ Mr P R N Nethersole (D.C Hassan) states that it is desirable to insert a provision in the Jnl Regulation enabling the Muni Council to apply to the Dy Comr for procedure against immovable property under the provisions of the L.R.C & Rules in such Cases as may be necessary
T	44 ~~43~~ Mr K Chandy (D.C Bangalore) is of opinion that the power of recovering Jnl taxes as arrears of land revenue cannot be granted in Jnl Cls which are intended ultimately to become foreign bodies, but that there is no objection to vesting the power in the Deputy Commissioner

NOTE—Contn sheet

(1 R. S 12)

General and Revenue Secretariat | Jnl File No. 326 of 1911.

Serial No

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S
R

1 Mr P. Z Bowring (D.C Kolar), Mr A Subramanya Iyer (D.C Mysore) & Mr B J Kumaraswami Naik (D.C. Tumkur) are of opinion that the existing provisions of law relating to the recovery of Inl taxes are quite ample if worked promptly and energetically. But Mr Subramanya Iyer adds that, as there are no movable property on Vacant Sites, a provision may be made in the Inl Regn authorising the Inl Ch to proceed against Vacant Sites under the Land Revenue Code in cases in which the taxes due thereon is not paid regularly.

2 Mr B J Kumaraswami Naik & Mr Narayana K Raja Rao (Asst Comr, Mysore Sub Dn) have also argued forcibly why the Amendment in question is not called for.

3 Mr K Krishna Iyer, as Dy Comr of the Chitaldroog Dt. has suggested that the System of presenting bills, for collection, may be dispensed with in the case of small and poor municipalities. This question will be dealt separately for orders.

JHW 20

7 (illegible)
P. C.

[illegible 8 12]

General and Revenue Secretariat | Jud File No. 336 of 1911

Serial No

Opinion is more pronounced against the amendment than in favour of it
Submitted for orders

Paras 15 & 34 give the previous discussion of the subject in this Secretariat

A V. Ramanarayana Pantulu
9/4/14

A draft order in the negative may be suitably passed

Dr. Nivasagam Pillai. 25/4/14

50 Draft order is submitted.

A V Ramanarayana Pantulu
27/4/14

27.4.1914

51 Draft is submitted and may be approved

A V Ramanarayana Pantulu
28/4/14

28 4 1914

C Vasudeva Rao
29/4/14

55

56

57 Draft approved by para 2 above

6/5/14

NOTE—Contn. sheet

G.G.I.

27

R. R. 12

General and Revenue Secretariat

Mdl File No. 336 of 191/

Serial No. 53

The draft is submitted to the Diwan before issue

Diwan

Draft approved by the Dewan. 12 5 14

Issue orders 7/5/14

To

The Dy Comrs of Dists -

" Distt of the Bangalore Cdy- Mdl Cl.

" Do Inspr Cl.

Mesrs M.S Ouseph } Chikkamagalur
S Narayana } Dists' the Dy Comrs

Kadur Distt-

S O no 11570-213/16 5 9 14

Observe that the existing provisions of the law as regards the Heads of Mdl revenue are quite sufficient-provided they are worked promptly and judiciously -

NOTE—Contn. sheet.

GPB -60,000—7.11.11

SUBJECT No. 28.

Amendment of Section 164 of the Municipal Regulation.

Messrs. U Shwe Baw and Maung Ah, Chikmagalur Municipality.

Summary of discussion. To facilitate the collection of the mohatarfa tax, especially on vacant sites, municipalities may be authorised to proceed against the land, either directly or through the revenue authorities, instead of enforcing their claim in a Civil Court, as provided for in Section 164 of the Municipal Regulation, No. VII of 1903, which course is invariably tedious and costly. The Regulation may, accordingly, be suitably amended.

Reply of Government —Will be considered.

28

G.B.S. 20]

File No. 42

Serial No. 3

Diary No of letter replied to 6601-11 &3

Letter No 6651-8 dt. 21-3-13

from K. R. Ramaswamy Esq. M.A. B.L. Secretary to the Maharaja's Legislative Council

To the Dewan Comm. of Mysore

dt. 16-3-13.

General and Revenue Secretariat

( )

, the 19

Issue 12.13

Signed by Mr T.G.R

Sir,

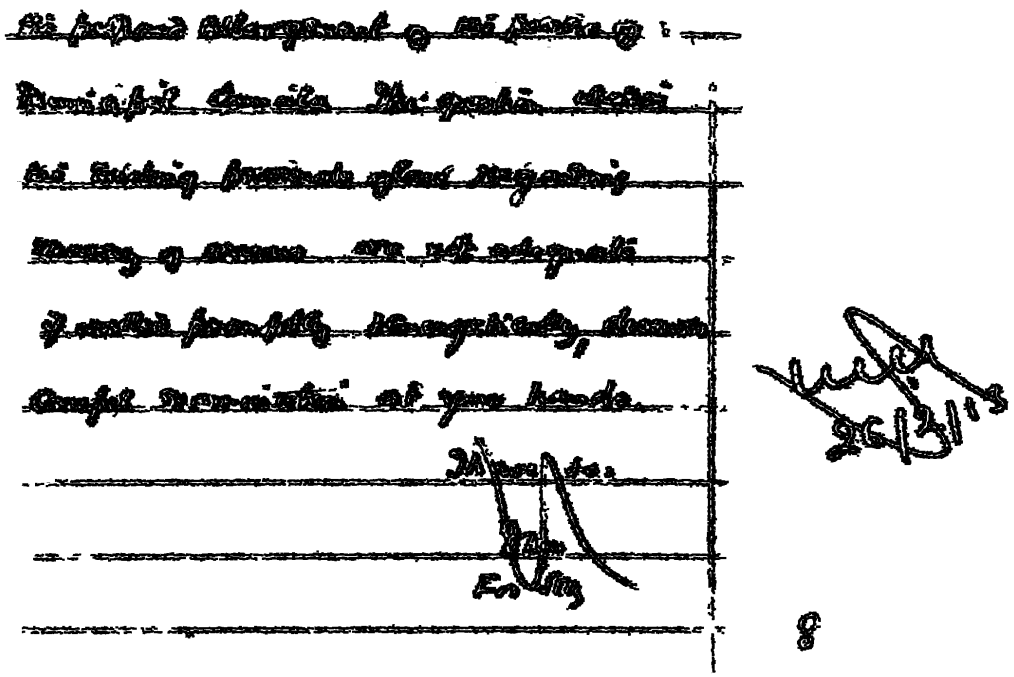
A proposal to amend the Mysore Municipal Regulation II of 1906 so as to empower Municipal Councils to recover taxes on buildings and lands including Inhabitants as arrears of land revenue is pending before Government by the Govt. of Mysore.

In this connection I am directed to invite your Honour, formed after due consideration of the interests of both the Municipalities and the rate-payers, about the necessity as well as the purpose of

over

SUBJECT

29



8

List of enclosures,

Copied by [illegible] *&* [illegible]
Examined by [illegible]

[illegible]

1913

From

The Mysore Commissioner
Chitaldrug District

To

The Secretary,
Genl & Rev. Dept^s,
Bangalore

Dated

Despatched 17th March 1913

Received

General No. 387
No

Enclosure No

Submitting the opinion
in re- to Amend the Municipal
Regulations so as to empower
the Municipal Council to
recover taxes due on buildings
& lands & arrears of land
Revenue &c.

30

Office of the President of Municipalities,
Chitaldrug District.

Dated Chitaldroog, 13th March 1913.

From

K. Krishna Iyer Esquire,
President of Municipalities,
C h i t a l d r o o g.

To

K. R. Srinivasiengar Esquire M. A.,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
B a n g a l o r e.

Sir,

Adverting to your letter No.6651-8/Ml.336-11 dated the 1st instant calling for my opinion in the matter of the proposal to amend the Municipal Regulation so as to empower municipal councils to recover taxes due on buildings and lands as arrears of Land Revenue, I have the honor to state as follows -

2. According to the existing provisions of law, the municipal councils can only proceed against the movable property of the defaulters. If the tax due cannot be collected by distraint and sale of movable property, the only course left open to the municipality is to sue the defaulter and bring the immovable property to sale in execution of a Civil Court decree that may be obtained. This procedure is, I consider very cumbersome and would entail unnecessary expenses and trouble and as such it would not be worth while adopting them, in view of the small amount of the mohatarfa tax generally due by the tax payers. I accordingly suggest that the procedure of having to resort to Civil Courts in case movable property of defaulter is not found, may be done away with both in the interests of the municipality and the tax payers, and the municipal councils empowered to proceed against the immovable property of the defaulters in cases where procedure against movable property has become infructuous. Such a procedure seems to be advisable in the case of poor persons

who generally possess very little or no movable property and in the case of non-resident owners of the vacant sites

3 A few instances of practical difficulties have already been brought to the notice of Government (vide this office letters No. 449 and 310 dated 18-4-1912 and 25-1-1913 respectively). In order to provide for such extreme cases, the Municipal Regulation may be amended as suggested above.

4 As regards the other provisions it may also be stated that the presentation of bills to individual tax payers as prescribed in section 82 of the Municipal Regulation seems to be unnecessary for the reason that the payers of taxes will all be generally aware of the time fixed for collection of mohatarfa taxes as in the case of Land Revenue If the tax due is not paid within the prescribed time notices will then be issued to the defaulters and the issue of notices will be a light work as the majority of tax payers will have paid their dues If on the other hand bills are to issue invariably to all the payers as soon as the tax become due clerical work will enormously be increased and the municipality will also have to incur heavy expenditure in getting the necessary forms printed The system of presenting bills may, I think, be dispensed with in the case of small and poor municipalities like those in the District.

I have the honor to be,

S I R,

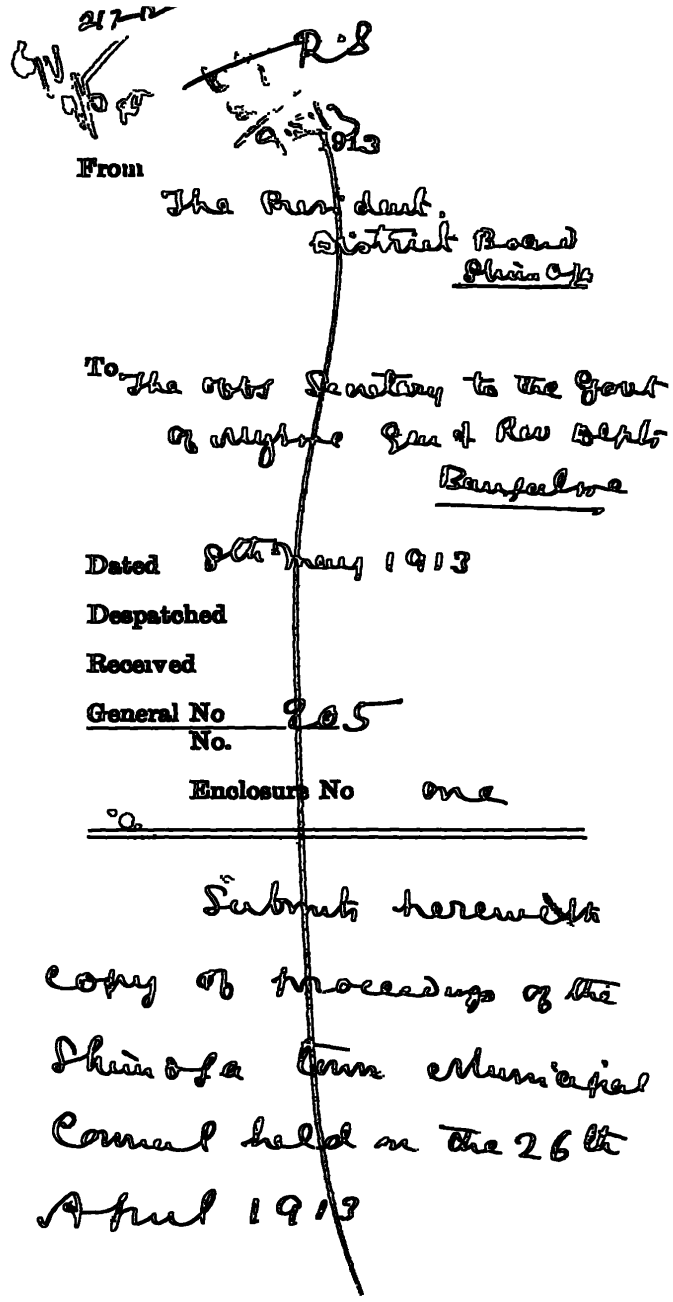
Your most obedient servant

President of Municipalities

Chittaldrug District

S.V.

31



From

The President.
District Board
Shimoga

To The Hon'ble Secretary to the Govt
of Mysore Govt of Rev Dept
Bangalore

Dated 8th May 1913

Despatched

Received

General No 205
No.

Enclosure No one
o.

Submit herewith
copy of proceedings of the
Shimoga Town Municipal
Council held on the 26th
April 1913

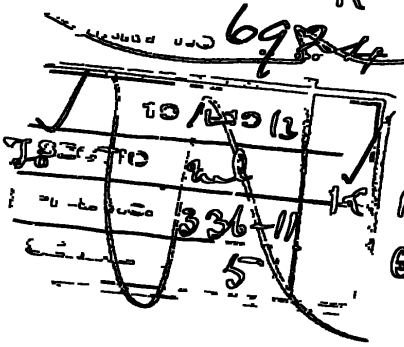
32

GPS—50,000—22-9-19

No 2-85/Genl Office of the President of the District Board

Dated Shimoga 26th May 1913

From



K Srinivasa Row, Esquire,
President, District Board,
Shimoga

To

R Srinivasa Iyengar, Esquire, M.A.,
Offg Secretary to the Government of
Mysore, General & Revenue Depts
Bangalore

Sir,

With reference to your letter No 6651-8/
Mll 336-11-3 dated 18th March 1913, calling for opinion
for the proposal to empower Municipal Councils to
recover taxes on buildings and lands including Mohatarfa
as arrears of land revenue, I have the honor to
state that the subject was placed before the
meeting of the Shimoga Town Municipal Council
held on the 26th April 1913 The Council are
unanimously of opinion that the Municipal
Regulation may be so amended as to empower
Municipal Councils to recover taxes on buildings
and lands including Mohatarfa as arrears of

land

X not found

land revenue Contracts of the Councils' X

resolution is herewith submitted for information

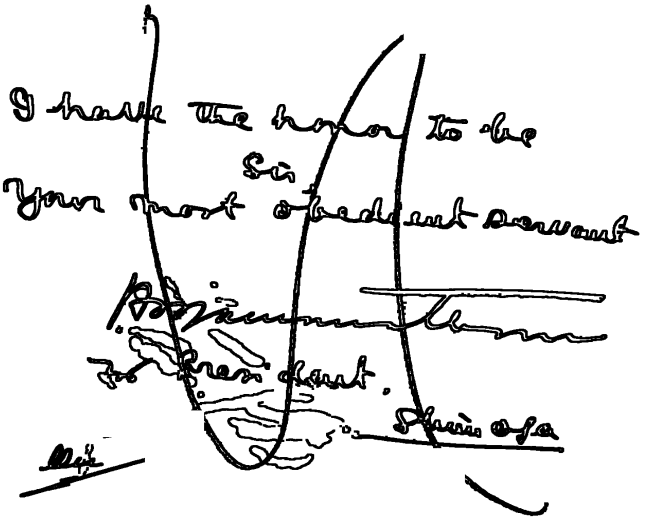
I therefore request that the above proposal

may be sanctioned

I have the honor to be

Sir

Your most obedient Servant



Ex Ld 386-11/815

Proceedings of an ordinary Meeting of the Shemoga Town Municipal Council held on the 8th March 1913

Present

Official Members

(1) Mr G Hanumantha Rau Vice President
(2) " V R Nijagal Executive Engineer
(3) " J V Karve Dist Sanitary Officer
(4) The Amildar Shemoga Taluk

Non Official Members

(1) Mr Abdul Kareem Saib
(2) " B Gundabhar Advocate
(3) " Belagur Venkamma
(4) " R Venkatappiah
(5) " S Seetharamiah
(6) " C R Valentine
(7) " A Shamanna
(8) " G Chandappa
(9) " B. Bhima Rau
(10) " K R Subba Rau
(11) " Rev Fr Poulenc
(12) " " A E Nightingale
(13) " Mr S R Balakrishna Rau
(14) "

Absent

Official Members

(1) K Srinivasa Rau Esqr
President

× × ×

Hl 8

8 Read General and
Revenue Secretary's letter
no 6651-8 dated 18th
Rel. 336-11-
March 1913 Calling for
opinion for the proposal to amended so to empow
empower Municipal Council Municipal Councils to
to recover taxes on buildings recover taxes on
and lands including Mohataras buildings and lands
as arrears of Land Revenue including Mohataras
as arrears of Land-
Revenue.

The Board re
an amendment of Sec
that the Municip
regulation may be so

× × ×

(Sd) G Hammond Thakur
for President

Copy

Asstt Secretary
for President

Sec

From

The President
District Municipal Board
Kolar District

To

The Secretary to the Government
of His Highness the Maharaja of
Mysore General Revenue De-
partment Bangalore

Dated 4th June 1913.

Despatched

Received

General No. 1027
No

Enclosure No one

Stating that the existing provisions of law are sufficient for recovering taxes on buildings and lands including Inchatiram

34

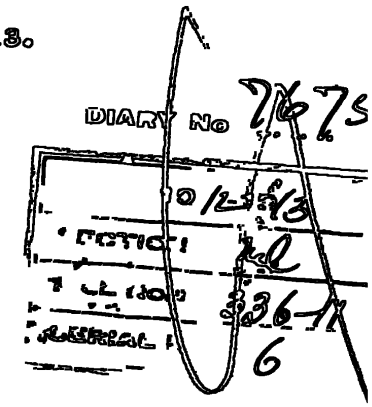
GPB—50,000—25-9-12

8C6

No. 1027

Office of the President,
District and Municipal Boards,
Kolar District,

Letter No 1027 Dated Kolar, 4th June 1913.



From

P. F. BUCKINGHAM, Esquire,
President,
District and Municipal Boards,
Kolar District.

To

K. K. SRINIVASA IYENGAR, Esquire, M.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No.6651-8/Mi.336-11 dated 1st March 1913, calling for an expression of my opinion on a pending proposal to recover taxes on buildings and lands including Mohatarfa as arrears of Land Revenue, I have the honor to state that, after a full discussion of the subject at the meeting of the Kolar Municipal Council held on the 31st Ultimo, I am convinced that -- the existing provisions of law regarding recovery of arrears are sufficient if worked promptly and energetically and that no --- no additional powers are necessary.

2. A copy of the Resolution of the Kolar Municipal Council

is submitted herewith.

I have the honor to be,

S i r,

Your most obedient servant,

B - [illegible]

Assistant Commissioner Malur Sub-Dn.
For P r e s i d e n t, Kolar,
(Absent from station).
District & Municipal Boards,

35

Rev & Genl 336-11/Sig

PROCEEDINGS OF THE MEETING OF THE KOLAR TOWN MUNICIPAL COUNCIL HELD ON 31st MAY 1913.

x x x x

Read subject No.4 of the Last Meeting.

Letter No.6651-8/M1.336-11 dated 1st March 1913, from the Secretary to Government, General and Revenue Departments, enquiring whether Municipal Councils may be empowered to recover taxes on buildings and lands including Mohaturfa as arrears of Land Revenue.

Resolved that the powers conferred upon Municipal Councils, at present, are sufficient for the purpose.

x x x x

Sd. P. F. Bowring,
President,
District & Municipal Boards,
Kolar District.

"C O P Y".

Assistant Commissioner, Malur.

For President,
District and Municipal Boards,
Kolar District.

1913 —14.

From P R. W. Wetherall Esquire,
President of Municipalities,
Hassan District.

To K R. Srinivasiengar Esquire
M. A.
Secretary to the Government
of H. H. the Maharaja's
General and Revenue Department
Bangalore

Dated 9th } July 1913
Despatched }
Received

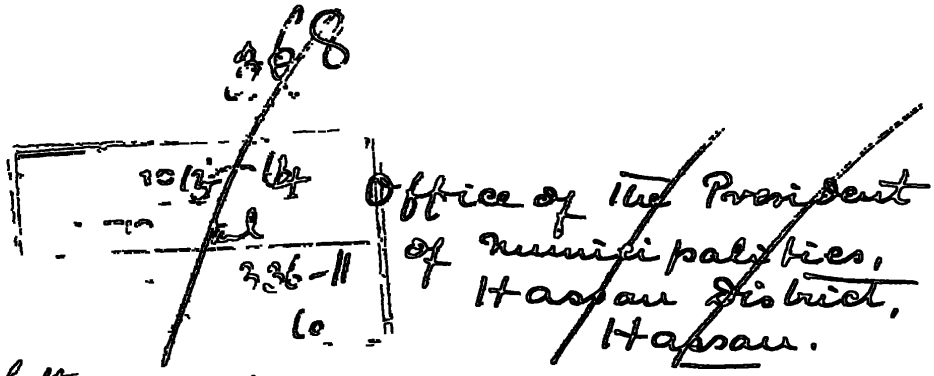
General No 4
No 8

Enclosure No Two

Subject

Submitting opinion on the matter of recovery of taxes on buildings and lands including inchtarfa as arrears of Land Revenue

GPB 50,000—23-9-12



Office of the President of Municipalities, Hassan District, Hassan.

Letter No 4/S Dated 9th July 1913.

From,

P R. W. Wetherall Esquire,
President of Municipalities
Hassan District.

To

K. R Srinivasiengar Esquire M.A.
Secretary to the Government of
H H the Maharaja of Mysore
General and Revenue Departments,
Bangalore

Sir,

With reference to your letter no 6651–8/Rul: 336–11 dated 1-3-1913, Calling for opinion after consideration of the interests of both the municipalities and the rate payers about the necessity as well as the propriety of the proposed enlargement of the powers of municipal Councils re-recovery of taxes on buildings and lands including Mohatarfa as arrears of Land Revenue, I have the honour to state that a copy of your letter was forwarded to the General Assistant Commissioner, President

of

of Holenarsipur municipality for submission of the resolution of the Holenarsipur municipal Council with his opinion on the subject.

2. The municipal Council of Holenarsipur at their meeting held on 31-3-'13 opined that both in the interests of the municipality and the rate payers, a change in the law is absolutely necessary, and that the proposed amendment to recover such taxes on buildings and lands including Kisthatarfa as arrears of Land Revenue may be made. Copy of the resolution is herewith submitted. not printed

3. The General Assistant Commissioner agrees with the opinion of the Council.

4 When this subject was placed before the Hassan Town municipal Council held on 30-4-1913, a resolution was passed to the effect that this Council was of opinion that as none of the existing provisions in the municipal Regulation provide for proceeding against immoveable property in cases where procedure against moveables has been found ineffective,

-4

it is most desirable that a provision be made in the said Regulation enabling the Council to apply to the Deputy Commissioner for proceeding against immoveable property under the provisions of the Land Revenue Code and Rules in such cases as may be found necessary. Copy of the Resolution is herewith submitted.

5 I concur in the opinion of the Hassan Town municipal Council

I have the honour to be,
Sir,
Your most obedient servant.
[illegible]
President of municipality,
Hassan District

Rec'd vide 336-11/2/13

Proceedings of the Special meeting of the Holenarsipur Municipal Council held on Monday the 31st March 1913 at 5.30 P.M.

Present

Mr S N. Appanna Iyengar - President,

Ex-officio members

1 Mr. R Tirumaraiengar - Vice President
2 The D-P-W- Sub-Division officer
3 The Sub Registrar
4 The Sub Asstt. Surgeon

Non-official members

(1) Mr: Venkataramaiya - Pleader
(2) " Venkatachar — — Do—
(3) " M. Subba Rau — Do—
(4) " N. Krishna Iyengar — Do—
(5) " M. Sampath Iyengar, Head master
(6) " M. Venkoba Rau Retd. Daroga
(7) " Vuddeerahava Narasimhaiya-

× × × ×

After a full discussion of the advantages and disadvantages of the existing provision in the Regulation regarding the recovery of the taxes on buildings and lands including mohatarfa, the Council

to

is of opinion that both in the interests of the municipality and the rate payers, a change in the law is absolutely necessary, and that the proposed amendment to recover such taxes on buildings and lands including inchoate as arrears of land revenue may be made

(Sd) S.N. Appanna Iyengar
President
31-3-1913.

"Extract"
Sd/- illegible
President of municipalities,
Bassein District.

ms

Confl 336-11/81a

Proceedings of a meeting of the Hassan Town Municipal Council held on 30-4-1913

Present

P R.W. Wetherall Esquire, President

Ex-officio members

Mr. M. Srinivasamurti Vice President

Non-Official members

Mr: M. L. Narasimhachar	—	Pleader.
" S. Ramanna	—	Do —
" B. Alasinga Chetty	—	Contractor
" Dodpayanna	—	Sahukar
" N. D. Narappa	—	RD. Taluk Sheristadar.
" Mahadevappa	—	Sahukar
" Srikantappashetty	—	Do —
" Dharmappa	—	RD. Shroff.
" Khadir Sahib	—	merchant

× × × ×

VI Read General and Revenue Secretary's letter No: 6657-8/Confl 336-11 dated 1-3-1913, calling for opinion after consideration of the interests of both the municipalities and the rate payers, about the necessity as well as the propriety of the proposed enlargement of the powers of municipal Councils, re-recovery of taxes on buildings and lands including

Mohalarfa

notalarfa as arrears of Land Revenue

(b) Read Resolution No VI of the Hassan Municipal Council dated 31-3-1913

Resolution – Resolved that the Council are of opinion that as none of the existing provisions in the municipal Regulation provide for proceeding against immoveable property in cases where procedure against moveables has been found ineffective, it is most desirable that a provision be made in the said Regulation enabling the Council to apply to the Deputy Commissioner for procedure against immoveable property under the provisions of the Land Revenue Code and Rules in such cases as may be found necessary.

× × × ×

(Sd) P. R W. Weltherall.
President Hassan Municipal Council

"Extract"

P R W Weltherall

President of
Municipalities
Hassan District

191

From

The Deputy Commissioner

Kadur District.

To

The Secretary to Government, General and Revenue Departments in Mysore,

BANGALORE.

Dated 13th

Despatched 13 September 1913.

Received

General No 149.

No

Enclosure No 2nd

Submitting a report in the matter of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on building and lands as arrears of Land Revenues

---

GPB—60,000—8-1-13

8(11

Office of the Deputy Commissioner,

Letter No 149 Dated, Chickmagalur, 13th September 13.

D1825

Ld 336-11/A11

From,

K. Krishna Iyer, Esquire,

Offg. Deputy Commissioner, Kadur District.

To,

K.R.Sreenivasa Iyengar, Esquire, M.A

Secretary to Government General and Revenue,

Departments in Mysore, Bangalore.

Sir, -

With reference to your letter No. 6651-8/Ml.336-11 dated 1-3-1913 calling for opinion in the matter of amending the Mysore Mu-nicipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands, as arrears of Land Revenue, I have the honor to state that according to the provisions of the Municipal Re-gulation, the taxes are recoverable by the following two ways.- (1) by distress and sale of the defaulter's moveable property situate with-in the limits of the Municipality. and (2) by proceeding against his immoveable property in a civil suit

The latter is a tedious procedure involving much avoidable trou-ble and unnecessary worry to the Municipality, and especially so in cas-es where the amount of arrears is only a paltry sum. The former method

methoed does not always ensure the recovery of the Municipal dues considering the fact that the Khatedar either wantonly or other-wise may have disposed of all his moveable property beforehand or may have removed elsewhere with his moveables Thus even if timely action be taken, it is not always possible to recover the taxes of the Municipality under the two methods stated above Some amount of pressure has to be put upon the defaulter to make him realize his duty to the Municipality and this can only be done by making him feel that the Municipality has got sufficient hold even on his im-moveable properties independant of the assistance of the Civil--- Court

I am therefore of opinion that in cases where the taxes cannot be recovered either by the presentation of a bill or by pro-ceeding against his moveables , the Municipal Council may be empo-wered to attach and sell the defaulter's right title and interest in the immovable property to the extent of its dues

I have the honor to be,

Sir,

Your most obedient Servant,

Offg Deputy Commissioner

Kadur District

39

101

From The Deputy Commissioner,
Bangalore District.

To The Secretary to the
Government of Mysore
Genl & Rev Depts
Bangalore

Dated
Despatched 13th Sept 1913
Received
General No S-284
No
Enclosure No File

State the opinion of the
Dy Commissioner re the proposal
to amend the Mysore Mill
Regulation

40

G.P.P.—3,75,000—6-4-12

2117

D 1840

Letter No. 5[illegible]

DEPUTY COMMISSIONER'S OFFICE,
BANGALORE DISTRICT.
DATED RECEIVED 13.9.1913

From.

K. Chandy, Esq., B.A.,

Deputy Commissioner,
Bangalore District.

No. L 336-11/8th

To. K. R. Srinivasa Iyengar, Esq. M.A.,
Secretary to the Govt. of His Highness the Maharajah
of Mysore,
General and Revenue departments,
Bangalore.

Sir,

In reply to your letter no. 6651-8 dated
ML 336-11
1st march 1913, calling for my opinion
regarding the proposal to amend the
Mysore municipal Regulation so as to
empower municipal councils to recover
taxes on building and land including
moturfa as arrears of land Revenue,
I have the honor to state that the power
cannot be granted to municipalities which
are intended ultimately to become foreign
bodies, but there appears to be no objection
to restrict the power in the Deputy Comm-
-issioner, who may be expected to

to safeguard equally the interests of the ratepayers and the municipalities

I have the honour to be
Sir,
Your Most Obedient Servant.

for Deputy Commissioner,
Bangalore District.

191

From

The Deputy Commissioner
Lyallpur

To

The Secretary to Government
Genl & Rev Deptt

Dated 25-5-14

Despatched 26

Received

General No 668

No

Enclosure No 3 Files

Submitting opinion
in the matter of
empowering Municipal
Committees to recover
taxes etc as land
revenue —

42

Office of the Deputy Commissioner,
Mysore District,

Dated, Mysore, 25th March 1914

From

A.Subramanya Iyer Esquire., B A.,
Deputy Commissioner, Mysore District

To

K P Sreenivasa Iyengar Esquire , M A ,
Secretary to the Government of H H the Maharaja
of Mysore, General and Revenue Departments

With reference to your letter No 6651-8/Ml 336-11 dated 1-3-1913 calling for my opinion in the matter of empowering Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue, I have the honour to report as follows -

2 The Assistant Commissioner of the French Rocks Sub Division (Mr M Rama Rao) is of opinion that the introduction of the provisions of sections 55 and 159 of the Land Revenue Code into the Municipal Regulation is necessary in the interest of Municipal Revenue A charge on immovable property is paramountcy created only next in to land revenue and there is no means of enforcing this charge except by having recourse to Civil Courts He states that as Municipal demands consist of innumerable small items constituting separate causes of action the course prescribed in Section 67 of the Municipal Regulation is practically prohibitive of recovery of Municipal revenue and that it would rather be profitable to abandon such claims than enforcing them by means of Civil Suits As the Regulation provides only for recovery by distraint of moveables, he considers that the tax on vacant sites belonging to non-resident owners would practically become irrecoverable He therefore proposes that (a) the Municipal charge be enforced by forfeiting the property and disposing it of by sale or otherwise (b) in the case of rent paying properties, temporary attachment of such rents be authorised to secure prompt payment of Municipal Revenue It is also

also proposed that the hardship caused by the adoption of coercive processes be lessened by a provision similar to that of order 21, Rule 89 of the Civil Procedure Code

3 The Assistant Commissioner of the Mysore Division (Mr K Mylar Rao) opines that it is hardly necessary to ~~xx~~ enlarge the powers of the Municipal Council in the matter of recover-ing taxes as arrears of land revenue His arguments are that in the more advanced parts of British India, the powers exercised by the Municipal Councils in this respect are similar to those contained in our Municipal Regulation, that buildings being generally occupied, the moveable property can be easily distrained, that taxes being small, the accu-mulation of arrears will be due to the failure on the part of the collection agency to take timely steps to recover them as they fall due, that the owners of buildings should not be consequently made to suffer for the mistake made by the collection agency by adopting coercive measures and that in the case of vacant sites the practical difficulty may be remedied if a provision is made authorising their resumption if buildings are not raised thereon within a specified time

4 The Assistant Commissioner of the Nanjungud Division considers that the existing provisions for the recovery of Municipal Revenue are quite convenient and that the adoption of the provisions made for the recovery of land revenue would considerably retard the collection work As the provi-sions of the Municipal Regulation cannot be strictly applied to vacant sites "which contain no movable property on them" he proposes that the Council be authorised to recover the taxes on vacant sites as arrears of Land Revenue

5 The enclosed copies of resolutions of Municipal Councils show that all of them excepting the marginally noted ones are in favour of the proposed amendment of the Municipal Regulation The Nanjangud Municipal Council proposes that a provision be made for the forfeiture of the right, title and interest of the

the defaulter in respect of vacant sites which contain no movable property for distress and sale The Municipal Councils of Seringapatam and Melkote are of opinion that a provision similar to that contained in Order 21 Rule 89 of the Civil Procedure Code be made as the Municipal rate payers derive more lenient treatment than Revenue defaulters

6 The procedure for the recovery of Municipal claims is prescribed in chapter VIII of the Regulation It consists of (i) the issue of a bill as soon as the amount becomes due (ii) the issue of a notice of demand if the dues are not paid within 15 days after the presentation of bills (iii) the distress and sale of movable property of the defaulter if the processes (i) and (ii) become futile According to Section 87 of the Regulation the tax on lands or buildings or on both will be only a second charge on them as the payment of land revenue due to Government thereon has precedence over other taxes on them The last and ultimate source of remedy is provided in section 164 of the Regulation according to which the Municipal Councils may recover the Municipal rates and taxes by instituting Civil Suits against the defaulters This procedure by itself is no doubt very cumbersome and does not permit the speedy collection of arrears The time and expenditure involved in such Civil Suits are likely to retard progress in the collection work and as the outstanding arrears are already very heavy in most of the Municipalities, it cannot be hoped that these arrears can be adjusted at an early date by sueing the defaulters in Civil Courts. The Law as it stands safeguards mostly the interest of rate payers But as the institution of Civil Suits is only an alternative process for the recovery of Municipal taxes as the individual items of rates and taxes can be easily recovered if the collection agency act promptly and energetically to collect them as soon as they fall due by recovering them in advance once in six months and not allow them to accumulate by laxity in collect of them as it is learnt that in the Municipal Towns in British India

the defaulter in respect of vacant sites which contain no movable property for distress and sale The Municipal Councils of Seringapatam and Melkote are of opinion that a provision similar to that contained in Order 21 Rule 89 of the Civil Procedure Code be made as the Municipal rate payers derive more lenient treatment than Revenue defaulters

6 The procedure for the recovery of Municipal claims is prescribed in chapter VIII of the Regulation It consists of (i) the issue of a bill as soon as the amount becomes due (ii) the issue of a notice of demand if the dues are not paid within 15 days after the presentation of bills (iii) the distress and sale of movable property of the defaulter if the processes (i) and (ii) become Initials According to Section 87 of the Regulation the tax on lands or buildings or on both will be only a second charge on them as the payment of land revenue due to Government thereon has precedence over other taxes on them The last and ultimate source of remedy is provided in section 164 of the Regulation according to which the Municipal Councils may recover the Municipal rates and taxes by instituting Civil Suits against the defaulters This procedure by itself is no doubt very cumbersome and does not permit the speedy collection of arrears The time and expenditure involved in such Civil Suits are likely to retard progress in the collection work and as the outstanding arrears are already very heavy in most of the Municipalities, it cannot be hoped that these arrears can be adjusted at an early date by sueing the defaulters in Civil Courts The Law as it stands safeguards mostly the interest of rate payers But as the institution of Civil Suits is only an alternative process for the recovery of Municipal taxes as the individual items of rates and taxes can be easily recovered if the collection agency act promptly and energetically to collect them as soon as they fall due by recovering them in advance once in six months and not allow [illegible] to accumulate for [illegible] it is learnt that the [illegible] Municipal Councils in British India

India have not been given such enlarged powers as are now under contemplation, I am of opinion that the provisions contained in the Municipal Regulation are ample if they are applied in time. As regards vacant sites which contain no moveable property in them, the provisions of the Regulation cannot be applied If, however, a provision is made authorising the Councils to proceed against such sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly, I think the difficulty will be obviated

I beg to enclose herein the marginally noted communications in original received from the Assistant Commissioners of this District

I have the honour to be,
Sir,
Your most obedient Servant,

Deputy Commissioner
Mysore District

45

1913 — 14

From

The President —
Municipality,
Jaintia District. —

To

The Secy: to Government
Rev & Agr Department,
Bangalore.

Dated 21st March 1914

Despatched 23 3 14

Received

General No. 414

No. Secy

Enclosure No.

In reference to the
Municipal Council to levy
Cess on Building
and lands including —
Cantonments as amended
Land Revenue.

46

D 3314

Office of the
President of Municipalities,
Tanjore District.

Lr. No. 4114 Dated Tanjore, 21st March 1914.

From

No. 336-11/M14

G. J. Kumaraswami Nair, Esq., B.A.,
President District Board
Tanjore District

To.

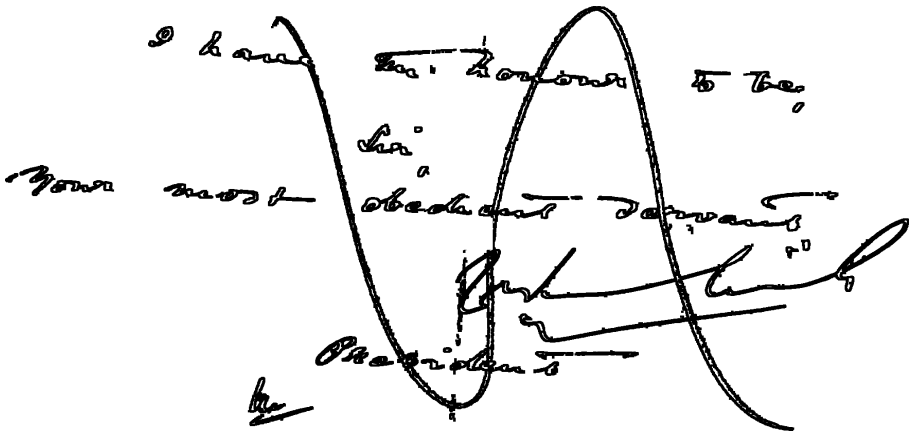
K. R. Srinivasaiengar, Esq., M.A.,
Secretary to the Government of
H. H. the Maharaja of Mysore,
General & Revenue Department,
Bangalore.

Sir,

In reply to your letter No 6651-8
— No. 336 — II dated 1st March 1913
calling for my opinion on the proposal
to amend the Municipal Regulation
so as to empower municipal councils
to recover taxes on buildings & lands
including kathanam as arrears of
Land Revenue, I have the honour to
state that the provisions of the
Municipal Regulation for the recovery
of municipal Revenue are quite adequate
if worked promptly and by an efficient
staff. There is, however, one drawback
in the municipal administration which
is the cause of the municipal revenue
falling into arrears. The collection
work is entrusted to ill paid servants
without

without any effective supervision over their work. If the collecting staff is improved, there would be little scope for municipal revenues falling into arrears and I see no necessity to extend the powers of recovering taxes on buildings and lands including kathartaf & arrears of land revenue. Further, as the municipal councils, are only corporate bodies & apprehend, they cannot as such be invested with the special powers which Government have vested in the Revenue officers for recovery of the land Revenue. The affairs of the municipal corporations will have to be managed under the special enactment passed for the purpose. The conditions prevailing for recovery of the municipal taxes entirely differ from those existing in the case of recovery of land Revenue which has been systematized from centuries past. Should the procedures prescribed for recovery of land Revenue be made applicable to the municipal taxes, it is sure to lead to endless complication & the collecting work will

will be brought into play greater difficulties than what exist at present, especially when there is no effective supervision, as there can be no comparison between the agency maintained by the municipal bodies and that by the Revenue Department in this respect.



G.R.S 28] Print Clear Typed One Copy

Recovery of arrears of Municipal taxes in the same way as arrears of Land Revenue

File No 336 / 11

Serial No 15

Diary No of letter replied to 5554

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Municipal)

, the 191

Date of issue 16.5.14

Signed by Mra V. Ramanathan

READ—

Subject no 28 of the Proceedings of the Representative Assembly of 1911 suggesting the amendment of Sec 164 of the Mysore Municipal Regulation so as to allow the collection of the Katanja tax, especially the tax on Vacant sites, by proceeding against the land either directly or through the Revenue Authorities instead

over

ORDER—PETITION—No.

SUBJECT

Observing Government that the existing provisions of the law as regards the recovery of Municipal revenue are quite sufficient provided they are worked promptly and judiciously—

of the Ind Cls having no course to a Civil Court to enforce their claim

2 Para 6 of G O No C 148-150 Ind 4-28-10-6 dy the 21st October 1912 reserving for separate consideration the Bangalore City Ind Cls' Agitation in this behalf.

3 The following Communications received on the Subject.

Sl No	Letter No	Date	From whom
I	387	13 3 1913	D Com, Bhubaneswar &c.
II	205	8 5 1913	Do Shimoga Do
III	1827	4 6 1913	Do Kolar Do
IV	544	9 6 1913	Do Mysore Do
V	649	13 9 1913	Do Kadur Do
VI	2824	13-9 1913	Do Bangalore Do
VII	668	25-3-1914	Do Nagpore Do
VIII	414	21 3 1914	Do Trumbum Do

Order thereon No 11510-21 dy 16 5 14
ml 336-11-

Govt note that the

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

the balance of opinion is against the Amendment and Consider that the existing provisions of the law as regards the recovery of Municipal revenue dues are sufficient provided they are worked properly & the Govt. and Local Boards keep a watchful eye over the recovery & see that the provisions of the law are carried out

Recd 6/5

12.5.14

Dft

Print

Dftsmn 3/5/14

Sd/- 70
28.4.1914

Sd/- [illegible] Secretary

Do.

The Honble Members of Exco.
" President of the Bangalore City Municipal Council.
" President of the Mysore City Municipal Council thro' the Dy. Comr, Mysore Dist.
Messrs M.S Shivarudrappa & S. Manjappa thro' Dy. Comr Kolar Dist.

Copy to Revenue Section

GIPB—12,000—14-2-14.

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 16th May 1914

READ—

Subject No 28 of the Proceedings of the Representative Assembly of 1911 suggesting the amendment of Section 164 of the Mysore Municipal Regulation so as to allow the collection of Mohatarfa tax especially the tax on vacant sites by proceeding against the land either directly or through the Revenue authorities instead of the Municipal Councils having recourse to a Civil Court to enforce their claim

2 Para 6 of Government Proceedings No C 148 150—Ml 428 10 6 dated the 21st October 1912 reserving for separate consideration the Bangalore City Municipal Council's suggestion in this behalf

3 The following communications received on the subject —

Serial No	Letter		From whom		
	No	Date			
I	387	13th March 1913	Deputy Commissioner	Chitaldrug	District
II	205	8th May 1913	Do	Shimoga	do
III	1027	4th June 1913	Do	Kolar	do
IV	S	9th June 1913	Do	Hassan	do
V	749	13th September 1913	Do	Kadur	do
VI	S. 284	13th September 1913	Do	Bangalore	do
VII	668	25th March 1914	Do	Mysore	do
VIII	S. 414	21st March 1914	Do	Tumkur	do

No 11510 21—Ml 336 11 15, DATED BANGALORE, 16TH MAY 1914

ORDER THEREON —Government note that the balance of opinion is against the amendment and consider that the existing provisions of the law as regards the recovery of Municipal revenue are quite sufficient provided they are worked promptly and judiciously

M NARASINGA RAO
Offg Secy to Govt, Gen & Rev Depts

To—The Deputy Commissioners of Districts.
The President of the Bangalore City Municipal Council
The President of the Mysore City Municipal Council through the Deputy Commissioner Mysore District
Messrs N S Shiva Rao & Manjayya Chikmagalur through the Deputy Commissioner Kadur District

End —C R

1
9

1913-14

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY
(MUNICIPAL)

PROCEEDINGS

Dated 16th May 1914

No. 11510-21
M1 336-11-15

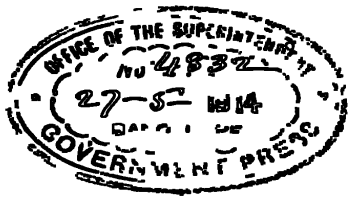
Observes that the existing provisions of the law as regards the recovery of Municipal revenue are quite sufficient, provided they are worked promptly and judiciously

GPB—24-5-14—200

27.5.14

General and Revenue Secretariat.

Local Boards & Taxation Branch.



Receipt for Recorded "A" Case sent to Press.

Bill No 336 - 14
Sl Nos 2, 3, 4, 5, 6 & 10 to 15
Amendment of the Bombay Municipal Act
(Recovery of Municipal Taxes as arrears of Land Revenue)

Heading and Record Nos.

NUMBER OF COPIES TO BE PRINTED —

Proceedings complete, without Notes.	1	For the Proceedings Volumes	
	2	In collection form for other Departments.	~~2~~
	3	In collection form for any special purpose.	20
		Total	20
Proceedings complete, with Notes.	4	In collection form for the Office	50
	5	In collection form for other Departments.	
	6	In collection form for any other special purpose.	
		Total	50
Notes only	7	For other Departments	
	8	For any special purpose	10
		Total	10

The following spare copies of printed papers are sent —

B. Seshagiri Rao
Superintendent of Branch. IV
Date 26 May 1914

(Initials of receiving officer and date of receipt in Press.)

This slip is to be sent with each case recorded in "A" to the Printing Office, and is to be filed by the Branch concerned when receipted and returned by the Press.

Rao 5/11/14

R. S 55

FOR APPROVAL.

1911–12
~~1912~~

FILE No 336 of 1911

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

THE GENERAL AND REVENUE DEPARTMENTS

MUNICIPAL

MAY 1914

"A" Collection Serial Nos 2—6 and 10—15

Amendment of the Mysore Municipal Regulation

TABLE OF CONTENTS

Number and date of letter and contents	Reference	Page in A Proceedings
ubject No 28 of the proceedings of the Representative Assembly of 1911 Suggests the amendment of Section 164 of the Municipal Regulation allowing the collection of the mohatarfa especially tax on vacant sites by proceeding against the land by Municipal Councils themselves directly or through the Revenue Authorities instead of enforcing their claim in a Civil Court		
To the Deputy Commissioners of Districts No 6651 8 dated 1st March 1913 Invites the opinions of the Deputy Commissioners about the necessity as well as the propriety of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue		28—39
The following are the replies received from the Deputy Commissioners of Districts —		40

Letter number and date	From whom	
187	dated 13th March 1913	Deputy Commissioner Chitaldrug
46	dated 8th May 1912	Do Shimoga
1047	dated 4th June 1913	Do Kolar
4 8	dated 9th July 1913	Do Hassan
149	dated 13th September 1913	Do Kadur
8 284	dated 13th September 1913	Do Bangalore
656	dated 25th March 1913	Do Mysore
411	dated 21st March 1914	Do Tumkur

No 72 Rec'd 17/7/14

MYSORE GOVERNMENT PRESS,

Bangalore, 17th July 1914

MEMO

Forwards Two copies of Proof of Proceedings File No 336-4 of 1911-12 ~~Amendment of the Bapuji Municipal Regulation (Recovery of Municipal Dues as arrears of land revenue) Rules~~ together with originals, with a request that the same may be checked and returned *at an early date*, with "Print" order noted thereon as ordered by Government in Proceedings No 3468-76—Cir 42, dated 25th May 1892

Ram a Krishnaiya
For *Asst Superintendent, Govt Press*

To

The Secretary to Govt
Revenue Department
Bangalore

No 184 2nd REMINDER.

GOVERNMENT PRESS,

Bangalore 10th *August* 1914.

MEMO

Final proof of the undermentioned work sent from the Press with Invoice noted below not having been as yet returned further progress thereof is retarded It is requested that the proof may be passed to print *without further delay*

Invoice No.	Particulars of works	Date of despatch
72	1st Proof of 3rd Proceedings – File No (336 of 1911-12) Amendment of Mysore Municipal Regulations – Recovery of Municipal Taxes as arrears of Land Revenue Pp 1-7 and 1-5 with originals Pp 1-48	17th July 1914.
	Branch IV	

1st Reminder sent on 3rd August 1914

Asst Supt., Government Press

To The Secretary to Government General and Revenue Departments, Bangalore.

No 12

REMINDER.

GOVERNMENT PRESS,

Bangalore 3rd August 1914.

MEMO

Final proof of the undermentioned work sent from the Press with Invoice noted below not having been as yet returned further progress thereof is retarded. It is requested that the proof may be passed to print *without further delay*

Invoice No.	Particulars of works	Date of despatch
72	1st Proof of 39 Proceedings File No 336 of 1911-12 – Amendment of the Mysore Municipal Regulation – Recovery of Municipal Taxes as arrears of Land Revenue Sch I-7 and I-5 with original Sch I-68 Branch IV	17. 8 1914

L.

Asst Supt, Government Press

To The Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments, Bangalore.

OOF R APP

M
296
14

1911-12
~~1912~~

FILE No 336 of 1911

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

THE GENERAL AND REVENUE DEPARTMENTS

MUNICIPAL

MAY 1914

"A" Collection Serial Nos 2—6 and 10—15

Amendment of the Mysore Municipal Regulation

TABLE OF CONTENTS

Serial No	Number and date of letter and contents	Reference	Page in A Proceedings
2	Subject No 28 of the proceedings of the Representative Assembly of 1911 Suggests the amendment of Section 164 of the Municipal Regulation allowing the collection of the mohatarfa especially tax on vacant sites by proceeding against the land by Municipal Councils themselves directly or through the Revenue Authorities instead of enforcing their claim in a Civil Court		
3	To the Deputy Commissioners of Districts No 6651 8 dated 1st March 1913 Invites the opinions of the Deputy Commissioners about the necessity as well as the propriety of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue		28—39
	The following are the replies received from the Deputy Commissioners of Districts —		40
	Letter number and date / From whom		
4	387 dated 13th March 1913 — Deputy Commissioner Chitaldrug		
5	205 dated 8th May 1912 — Do Shimoga		
6	1027 dated 4th June 1913 — Do Kolar		
10	4—S dated 9th July 1913 — Do Hassan		
11	149 dated 13th September 1913 — Do Kadur		
12	S—284 dated 13th September 1913 — Do Bangalore		
13	668 dated 25th March 1913 — Do Mysore		
14	414 dated 21st March 1914 — Do Tumkur		

No 289 Rec. 9/IX 1914

MYSORE GOVERNMENT PRESS,

Bangalore, 3rd September 1914

MEMO

Forwards Four copies of Proof Proof of "A" Proceedings Vide No 336 of 1911 Amendment Draft Amendment of the Mysore Municipal Regulations Vide of Secretary's Memo No Dated 2

together with originals, with a request that the same may be checked and returned *at an early date*, with "Print" order noted thereon as ordered by Government in Proceedings No 3463-76—Cir 42, dated 25th May 1892

K Narayanaswamy Iyer
Asst Superintendent, Govt Press

To

The Secretary to the
Govt of His Highness the
Maharaja of Mysore,
General and Revenue
Departments, Bangalore

By W

Serial No. of file	Number and date of letter and contents	Reference	Page no. & Volume
16	To the Deputy Commissioners of Districts, to the President of the Bangalore City Municipal Council, President of the Mysore City Municipal Council through the Deputy Commissioner, Mysore District, Messrs. H. S. Siva Rao, S. Mangalya, Chikmagalur through the Deputy Commissioner, Kadur District, Government Order No. 115510-52 dated 10th May 1954. Observe that the existing provisions of the law as regards the recovery of the Municipal revenues are quite sufficient provided they are worked promptly and judiciously.		

Please sign off

BCC

Dec 9 1964

PROOF FOR APPROVAL

1911 12

GENERAL AND REVENUE SECRETARIAT

(MUNICIPAL)

NOTES

FILE No 336—11 ~~or 1911-12~~

FILE HEADING

Amendment of the Mysore Municipal Regulation
(Recovery of Municipal Taxes as arrears of Land Revenue)

From —Subject No 28 of the proceedings of the Representative Assembly of 1911

Brief Abstract of letter

ests the amendment of Section 164 of the Municipal Regulation allowing the col
mohatar a especially ~~or~~ vacant sites by proceeding against the land by Munici
pal councils themselves directly or through the Revenue Authorities instead of enforcing their claim in a Civil Court

tax on

Notes and Orders

Reply of Government —Will be considered

The tax on vacant sites in municipalities constituted under the Mysore Municipal Regulation VII of 1906 is not the mohatarfa tax but it is a pure and simple municipal tax falling under Section 59 (1) (2)

2 Recovery of municipal dues by suit (Section 164) is an alternative procedure Sections 83 and 84 give ample powers to municipal councils for the timely recovery of municipal taxes The power given to municipal councils under these two sections are liable to be with drawn in the case of municipal councils other than City Municipal Councils (Section 88) Such being the case it is a point for consideration whether municipal councils should be empowered to proceed against the property for the recovery of amounts due to them Municipal councils may experience difficulty in recovering their dues only in cases where the owner or occupier or both are unknown

3 In this connection it is noted for information that the Bangalore City Municipal council have suggested that municipal councils should be empowered to recover arrears of
unici n c ~~Sanitary~~ as arrears o and Revenue ~~The file is pending orders of the~~

taxes

same way

H V K 80
33
11 6 1912

~~4 The orders of the Dewan in the file referred to above may be awaited~~
~~K MYLARAPPA~~
~~11-6-1912~~

~~5 Yes~~
~~M Mr~~
~~14-6-12~~

~~6 This will also be submitted to the Dewan for order~~
~~K R SRINIVASIENGAR~~
~~16-6-12~~

~~7 Please see the orders of the Dewan on the main file~~
~~ARAVAMUDA IYENGAR~~
~~18-6-12~~

PROOF FOR AP

4 In the main file referred to the last para of the order that has been issued states that the question of empowering the Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue will receive separate consideration This question has therefore to be worked up now The other similar suggestion in this connection is that contained in subject No 28 of Representative Assembly of 1911 Please put up a note on this subject pointing out also in which of the British Provinces the suggested remedy is available for the recovery of Municipal arrears on houses and lands

No C 148-150—M1 428-10 6 dated Camp Mysore 21st October 1912

S P RAJAGOPALACHARI
7 11 12

5 In considering certain suggestions for amending the Mysore Municipal Regulation, VII of 1906 (Subject No 19 of the Representative Assembly Proceedings of 1910), made by Mr M C Rangaiengar Mysore City Municipality, The Bangalore City Municipal Council recorded the following resolution a meeting held on the 28th August 1911

4 (1) The Council are of opinion that the Municipal Regulation may be so amended as to authorise the Municipality to recover the taxes on buildings and lands including mohatarfa levied under the Municipal Regulation in the same manner as land Revenue arrears *i e* to proceed against the property liable summarily

The President of the Bangalore City Municipal Council in submitting the above resolution to Government has added the following remarks

Para 2 of letter No 72 dated 27th October 1911 serial No 3 in M1 F No 428 10

I am of opinion that the absence of any provision to proceed upon the immovable property on account of its liability to Municipal dues appears to be a primary defect in all Municipal Legislative Unless and until a Municipality is empowered to recover Municipal dues from the immovable properties is in the case of Land Revenue there can be no effective means for the collection of Municipal taxes which have to be allowed in spite of all efforts otherwise to accumulate into arrears

6 The president of the Bangalore City Municipal Council says that the want of provisions in a Municipal law enabling Municipal Councils to recover the arrears of taxes as arrears of Land Revenue is a defect but on the other hand such a provision in a Municipal Regulation should be considered as a temporary one The Mysore Municipal Regulation VII of 1906 did not take away any of the powers possessed by the Municipal Councils in the matter of recovery of taxes under the Municipal Regulations of 1871 on the other hand under Section 87 of the new Regulation taxes on land and buildings are made the first charge except land revenue due to Government upon the lands and buildings in respect of which such taxes are leviable This provision did not find a place in the Municipal Regulation of 1871 The following two are the general circumstances under which Municipal taxes fall into arrears

(i) lack of supervision of the collection establishment and

(ii) inefficiency in the personel of the collection establishment If these two defects are cured a very small percentage of the Municipal dues may fall into arrears under extraordinary and unavoidable circumstances In such cases the existing provisions of the Municipal law appear to be quite simple For the sake of a few stray cases of the kind referred to in para 2 *supra* of these notes it does appear to be desirable to amend the law

7 ~~Attention is invited to papers marked C which contain the provisions in some of the British Municipal Acts regarding the recovery of Municipal claims~~ It is only Punjab and the Burma Acts say that Municipal taxes may be recovered as arrears of land revenue Perhaps local conditions there require these provisions being embodied in the Municipal law

H V K 8
11 11 12

8 In file No 428 of 10 the question as to whether the Municipal Regulation should be amended so as to empower Municipal Council to recover assessed taxes summarily as in the case of land revenue was proposed to be dealt with separately And in para 6 of Government Order dated 21st October 1912 it was stated that this question will receive separate consideration The question has therefore to be discussed now

9 The exact nature of the proposal is indicated in the Resolution of the Bangalore City Municipal Council passed at its meeting on 28th August 1911 The proposal therein made suggests that the property may be proceeded against summarily in the case of all taxes on buildings and lands including mohatarfa

10 ~~11~~ The proposal involves an extension of the powers now possessed by Municipal Councils for the recovery of Municipal dues Therefore it should be shown to the satisfaction of Government that the present powers are inadequate for the purpose and that summary Proceedings against the property as in the case of land revenue are absolutely necess No such attempt has been made and no data are at all furnished to prove the inade y of the existing provisions The Municipal Councils may perhaps point out to the ge balances remaining uncollected, both in Mysore and Bangalore But there is every reason to believe that this is due more to inefficiant collection work than to the want of adequate powers

11 ~~15~~ The Regulation now provides for the recovery of all Municipal dues by the distress and sale of the movable property of the person primarily liable and in certain cases, of the occupier also and by recourse to a Civil Court if necessary All sums due on account of Municipal taxes are subject to the prior payment of land revenue a first charge upon the building or land and upon the movable property found therein

12 ~~16~~ These provisions seem to be effctive enough In the case of buildings distress and sale of the moveable property if effectively used vests enough power in the collecting staff and there is no reason assigned why it has not proved effective It is true that in the case of vacant lands there arises some difficulty But the cases of vacant lands whose owners live outside the Municipal limits must be somewhat rare and legislation of the kind under consideration cannot be undertaken to meet a difficulty of such a limited character

13 ~~17~~ Besides these considerations which proceed on the view that the existing provisions are ample enough for all purposes there are certain other points to be considered regarding the character of the legislation proposed by the Municipal Council

14 ~~18~~ In the first place recovery of local rates by proceeding against the property seems to be opposed to public policy Local rates are not on the same footing as land revenue Land revenue is on a different footing altogether According to the generally accepted theory as to the relationship between the ruyat and the Government (in ryotwari tenure) the ryat holds the land only so long as he pays the land revenue due to Government and as soon as he makes default therein the land reverts back to Government who may dispose of it as it likes There is therefore justification in theory and in practice for attaching the property itself and selling it in case of default of payment of land revenue But a Municipal tax is only levied in return for certain services rendered by the Municipality and cannot therefore be placed on the same footing as an arrear of land revenue

15 ~~19~~ Secondly under the Land Revenue Code revenue sales are free of all encumbrances It is a matter for consideration how far it would be desirable to apply such drastic provisions in the case of sales for detult of payment of Municipal taxes Such a provision will prove a great hardship except in the case of valuable houses in the bigger cities

16 ~~20~~ Again even this provision cannot be freely resorted to as it itself involves a fairly cumbrous procedure and can be used as a reserve power It is liable to abuse and it is a point for consideration how far the Municipal Councils can be invested with such a power The safe guards in the case of Municipal Councils are likely to be much less than in the case of land revenue sales where the aggrieved party can in the last resort appeal to Government

17 ~~21~~ Attention is also invited to the fact that such a provision does not find a place in any of the British Indian Municipal Acts except those of the Punjab and Burma which were till lately considered as non regulation provinces There is no such provision in the Madras City Municipal Act for instance and yet the percentage of current collections work d up to 95 41 per cent for the year 1908 09 in the case of the combined house water and drainage tax

18 ~~22~~ Thus the present proposal seems to be objectionable on principle and it has not been shown that the present provisions are inadequate The proposal may therefore be negatived

S P RAJAGOPALA CHARLU
20 12 12

19 ~~23~~ I am sorry I am unable to agree with his opinion recorded by the Assistant Secretary

20 ~~24~~ I think that actual experience has shown that there is considerable difficulty in recovering taxes on vacant sites owing to the difficulty of tracing the owners The ordinary procedure of resorting to the Civil Courts for the recovery of taxes in such cases is attended with considerable practical difficulties

21 It is true that Municipal taxes stand on an entering different footing from land revenue which under existing law forms a paramount charge on the land which it is due But I do not see why that should be considered as a serious objection to the properties on which taxes are due being proceeded against in case of default In the case of Municipal

taxes it is only the right title and interest of the defaulter in the property that will be proceeded against while in respect of Land Revenue the land is liable to be sold free from all encumbrances created by the owner

~~22~~ ~~25~~ All things considered, I think that the matter is one which admits of careful consideration and that it cannot be lightly rejected on the grounds setforth in the Assistant Secretary s note

K R SRINIVASIENGAR
9 1 13

23 ~~27~~ There is considerable force in the views expressed by the Assistant Secretary with which I am rather inclined to agree although I have felt the same difficulties which the Secretary has expressed above in my experience as the President of one of the two premier unicipalities If only the Municipal ~~experience~~ should adopt promptly the measures that are provided for collection of the taxes and cesses in the Municipal Regulation more than half the difficulty they are now experiencing may be easily got over But they will not as a matter of fact do so for reasons best known to themselves Such an absolute power as is now contemplated to be given to Municipal Councils is I much apprehend liable to abuse in the hands of these bodies I am therefore not prepared to recommend the proposed amendment as submitted by the Bangalore City Municipal Council

24 ~~28~~ It seems advantageous to get the views of the learned 1st Councillor also in this matter The Secretary will be good enough to place this file before him for favour of his opinion before submission of the whole case to the Dewan

M K
18 1 13

25 ~~29~~ 1st Councillor

K R SRINIVASIENGAR
18 1 13

26 ~~30~~ It is difficult to give an opinion off hand on this question I find that while in the Panjab Act the provision is that the Municipal Committee should apply to the Deputy Commissioner to enforce recovery as arrears of land revenue the Burma Act leaves the matter to the Local Government to regulate by rules It would be necessary to provide for appeals etc separately if the power is meant to be entrusted to the Municipal bodies themselves

27 ~~31~~ My impression is that the existing provisions are quite sufficient and this additional power need not be given It is probable that the Municipal bodies generally (if consulted) may not vote for this I would suggest that all the Deputy Commissioners as Presidents of Municipalities be asked to give their opinions after consulting the interests of both Municipalities and of the rate payers

H V [illegible]
4 2 13

28 ~~32~~ Dewan through 2nd Councillor

K R SRINIVASIENGAR
5 2 13

29 ~~33~~ I quite agree with the 1st Councillor the provisions of the Municipal Regulation as it is ample enough to meet the requirements of all cases provided that they are applied properly and promptly which unfortunately is not being done now as experience tells us

30 ~~34~~ However as suggested by the 1st Councillor all the Deputy Commissioners who are also Presidents of the Municipalities within their Districts may be asked to give their opinions before final orders are passed by Government

M K
7 2 13

31 ~~35~~ This may be done

M V
13 2 13

32 ~~36~~

IV

K R SRINIVASIENGAR
14 2 13

33 ~~37~~ Put up draft in the terms of the 1st Councillor s Order

T GOVINDA RAO
19 2 13

34 ~~38~~ Draft letter submitted

T GOVINDA RAO
24 2 13

M A S
22 2 13

6

~~35~~ ~~39~~ I have put up a separate short draft for approval or other orders

D M NARASINGA RAO

24 2 13

~~36~~ ~~40~~ Draft approved by 2nd Councillor

54

26 2 13

~~37~~ ~~41~~ Issue

T GOVINDA RAO

27 2 13

3 To the Deputy Commissioners of Districts No 6651 8, dated 1st March 1913

Invites the opinions of the Deputy Commissioners about the necessity as well as the propriety of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue

4 From Mr K Krishna Iyer officiating Deputy Commissioner Chitaldrug District No 387 dated 13th March 1913

Suggests that the procedure of having to resort to Civil Courts in case movable property of the defaulter is not found may be done away with both in the interests of the Municipality and the tax payers and that the Municipal Councils empowered to proceed against the immovable property of the defaulters in cases where procedure against movable property has become ~~instructions~~ and also suggests that the system of presenting bills to individual tax payers be dispensed with in the case of small and poor Municipalities

5 From Mr K Srinivasa Rao Deputy Commissioner Shimoga District No 205 dated 8th May 1912

Submits for sanction the resolution of the Shimoga Municipal Council at the meeting held on the 29th March 1913 to the effect that the Municipal Regulation be amended so as to empower Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of Land Revenue

6 From Mr P F Bowring Officiating Deputy Commissioner Kolar District No 1027 dated 4th June 1913

States that he is convinced that the existing provisions of law regarding recovery of arrears are sufficient if worked promptly and energetically and that no additional powers are necessary and submits a copy of the resolution of the Kolar Municipal Council at the meeting held on 31st May 1913 to the same effect

10 From Mr P R W Wetherall Deputy Commissioner Hassan District No 4—A dated 9th July 1913

S

Submits resolutions of the Municipal Councils of Hassan and Holenarsipur stating that the proposed amendment is necessary and states that he agrees with resolution of the Municipal Council of Hassan which runs as follows —

It is most desirable that a provision be made in the said Regulation enabling the Council to apply to the Deputy Commissioner for procedure against immovable property under the provisions of the Land Revenue Code and Rules in such cases as may be found necessary

11 From the Deputy Commissioner (J K Krishna Iyer) Kadur District No 149 dated 13th September 1913

States that in cases where the taxes cannot be recovered either by the presentation of of a bill or by proceeding against his movables the Municipal Council may be empowered to attach and sell the defaulter's right title and interest in the immovable property to the extent of its dues

12 From Mr K Chandy B A Deputy Commissioner Bangalore District No S 284 dated 18th Septemtber 1913

States that the power of proceeding against immovables for the recovery of Municipal taxes on buildings and lands cannot be granted to Municipal Councils which are intended ultimately to become foreign bodies but that there appears to be no objection to vesting the power in the Deputy Commissioner who may be expected to safeguard equally the interests of the rate payers and the Municipal Councils

18 From Mr A Subramannya Iyer B A Deputy Commissioner Mysore District No 668 dated 25th March 1914

States that the provisions contained in the Municipal Regulation as regards the recovery of arrears of Municipal taxes are ample except as regards arrears of taxes relating to vacant

sites which contain no moveable property in them ~~are ample~~ if they are applied in time and that as regards arrears relating to vacant sites a provision authorizing the Municipal Councils to proceed against such sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly, may be introduced

14 From Mr B J Kumarasami Naik B A Deputy Commissioner, Tumkur District No 414 dated 21st March 1914

States that the conditions prevailing for recovery of Municipal taxes entirely differ from those existing in the case of recovery of Land Revenue which has been systematized from centuries past that if the procedure prescribed for Land Revenue be made applicable to Municipal taxes it is sure to ~~lead to endless complications~~ lead and that the collection work [illegible] greater difficulties than what exist at present especially when there is no effective supervision and that the provisions of the Municipal Regulation for the recovery of Municipal Revenue are quite adequate if worked promptly and by an efficient staff

38 ~~42~~ Mr K Krishna Iyer (Deputy Commissioner Chitaldrug and Kadur) and Mr K Srinivas Rao (Deputy Commissioner Shimoga) are in favour of empowering Municipal Councils to recover taxes on buildings and lands including Mohatarfa as arrears of land revenue

39 ~~43~~ Mr P R W Wetherall (Deputy Commissioner Hassan) states that it is desirable to insert a provision in the Municipal Regulation enabling the Municipal Council to apply to the Deputy Commissioner for procedure against immovable property under the provisions of the Land Revenue Code and Rules in such cases as may be necessary

40 ~~44~~ Mr K Chandy (Deputy Commissioner Bangalore) is of opinion that the power of recovering municipal taxes as arrears of land revenue cannot be granted to Municipal Councils which are intended ultimately to become foreign bodies but that there is no objection to vesting the power in the Deputy Commissioner

41 ~~45~~ Mr P F Bowring (Deputy Commissioner Kolar) Mr A Subramanya Iyer (Deputy Commissioner Mysore) and Mr B J Kumarasami Naik (Tumkur are of opinion that the existing provisions of law relating to the recovery of Municipal taxes are quite ample if worked promptly and energetically But Mr Subramanya Iyer adds that as there are no moveable property on vacant sites a provision may be made in the Municipal Regulation authorizing the Municipal Councils to proceed against vacant sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly

42 ~~46~~ Mr B J Kumarasami Naik and Mr K Mylar Rao (Assistant Commissioner Mysore Sub Division) have argued forcibly why the amendment in question is not called for

43 ~~47~~ Mr K Krishna Iyer as Deputy Commissioner of the Chitaldrug District has suggested that the system of presenting bills for Municipal taxes may be dispensed with in the case of small and poor Municipalities This question will be submitted separately for orders

~~*~~ Mr F 246 12 This is one of the amendments proposed by the Mysore City Municipal Council

H V K 70
7 4 14

44 ~~48~~ Opinion is more pronounced against the amendment than in favour of it
Submitted for orders

A V RAMANATHAN
9 4 14

45 ~~49~~ A draft order in the negative may be suitably proposed

D M NARASINGA RAO
25 4 14

46 ~~50~~ Draft is submitted and may be approved
H V K 70
28 4 14

A V RAMANATHAN
29 4 14

B S

~~51~~

47

C VENKATA RAO
29 4 14

D M NARASINGA RAO
30 4 14

48

49 ~~52~~ Draft approved by the 2nd Member
~~J R~~
6 5 14

sites which contain no moveable property in them ~~are ample~~ if they are applied in time and that as regards arrears relating to vacant sites a provision authorizing the Municipal Councils to proceed against such sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly, may be introduced

14 From Mr B J Kumarasami Naik B A Deputy Commissioner, Tumkur District No 414 dated 21st March 1914

States that the conditions prevailing for recovery of Municipal taxes entirely differ from those existing in the case of recovery of Land Revenue which has been systematized from centuries past that if the procedure prescribed for Land Revenue be made applicable to Municipal taxes it is sure to ~~lead to endless complications~~ lead and that the collection work aug t wi grea e i cu ies t an w a xist at present especially when there is no effective supervision and that the provisions of the Municipal Regulation for the recovery of Municipal Revenue are quite adequate if worked promptly and by an efficient staff

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A V RAMANATHAN
29 4 14

B S

7

C VENKATA RAO
29 4 14

D M NARASINGA RAO
30 4 14

48

49 ~~51~~ Draft approved by the 2nd Member
~~J R~~
6 5 14

50 The draft is submitted to the Dewan before issue

D M NARASINGA RAO
7 5 14

A V R
8-5-14

51 Draft approved by the Dewan 12th May 1914

52 Issue

A V RAMANATHAN,
14 5 14

To the Deputy Commissioners of Districts, to the President of the Bangalore City Municipal Council President of the Mysore City Municipal Council, through the Deputy Commissioner, Mysore District

Messrs N S Siva Rao, S Manjayya, | Chikmagalur through the Deputy Commissioner, Kadur District

Government Order No 11510 21 dated 16th May 1914

Observe that the existing provisions of the law as regards the recovery of the Municipal revenue are quite sufficient provided they are worked promptly and judiciously

Proceedings of the Government of His Highness the Maharaja of Mysore

Amendment of the Mysore Municipal Regulation

FILE No 336 OF 1911 12

Subject No 28
Amendment of Section 164 of the Municipal Regulation
Messrs U Shiva Rao and Manjiah Chikmagalur Municipality

Summary of discussion —To facilitate the collection of the mohatarfa tax especially on vacant sites, municipalities may be authorised to proceed against the land either directly or through the revenue authorities instead of enforcing their claim in a Civil Court as provided for in Section 164 of the Municipal Regulation, No VII of 1906 which course is invariably tedious and costly The Regulation may accordingly, be suitably amended

Reply of Government —Will be considered

Letter No 6651 8 dated 1st March 1913 from K R Srinivasiengar Esq M A offg Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Secretariat to the Deputy Commissioners of Districts

Serial No 3

A proposal to amend the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including Mohatarfa as arrears of land revenue is pending consideration by the Government

In this connection I am directed to invite your opinion formed after a due consideration of the interests of both the Municipalities and the rate payers about the necessity as well as of the proposed enlargement of the powers of Municipal Councils The question whether the existing provisions of law regarding recovery of arrears are not adequate if worked promptly and energetically deserves careful examination at your hands

Letter No 387 dated Chitaldrug 13th March 1913 from A Krishn Iyengar Esq President of Municipalities Chitaldrug to K R Srinivasiengar Esq M A Offg Secretary to Government of His Highness the Maharaja of Mysore General and Revenue Departments

Serial No 4

Adverting to your letter No 6651 8—Mi 336 11 dated the 1st instant calling for my opinion in the matter of the proposal to amend the Municipal Regulation so as to empower municipal councils to recover taxes due on buildings and lands as arrears of Land Revenue I have the honor to state as follows —

2 According to the existing provisions of law the Municipal Councils can only proceed against the moveble property of the defaulters If the tax due cannot be collected by distraint and sale of movable property the only course left open to the municipality is to sue the defaulter and bring the immovable property to sale in execution of a Civil Court decree that may be obtained This procedure is I consider very cumbersome and would entail unnecessary expenses and trouble and as such it would not be worth while adopting them in view of the small amount of the mohatarfa tax generally due by the tax payers I accordingly suggest that the procedure of having to resort to Civil Courts in case movable property of defaulter is not found may be done away with both in the interests of the municipality and th tax payers and the municipal councils empowered to proceed against the immovable property of the defaulters in cases where procedure against movable property has become infructuous Such a procedure seems to be advisable in the case of poor persons who generally possess very little or no movable property and in the case of non-resident owners of the vacant sites

3 A few instances of practical difficulties have already been brought to the notice of Government (*vide* this office letters No 449 and 310 dated 20th April 1912 and 25th January 1913 respectively) In order to provide for such extreme cases the Municipal Regulation may be amended as suggested above

Mi 323 11 1
*Mi 292 12 2

4 As regards the other provisions it may also be stated that the presentation of bills to individual tax payers as prescribed in section 82 of the Municipal Regulation seems to be unnecessary for the reason that the payers of taxes will all be generally aware of the time fixed for collection of mohatarfa taxes as in the case of Land Revenue If the tax due is not paid within the prescribed time notices will then be issued to the defaulter and the issue of notices will be a light work as the majority of tax payers will have paid their dues If on the other hand bills are to issue invariably to all the payers as soon as the tax becomes due clerical work will enormously be increased and the Municipality will also have to incur expenditure in getting the necessary forms printed The system of presenting bills may I think be dispensed with in the case of small and poor municipalities like those in the District

Proceedings of the Government of His Highness the Maharaja of Mysore,

Amendment of the Mysore Municipal Regulation

***Letter No** 205, dated Shimoga, 8th May 1913, from K Srinivasa Rao, Esquire, President, District Board, Shimoga to K R Srinivasa Iyengar, Esqure, M A Officiating Secretary to the Government of Mysore, General and Revenue Departments Bangalore*

With reference to your letter No 6651 8—Ml 336 11 dated 1st March 1913, calling for opinion for the proposal to empower Municipal Councils to recover taxes on buildings and lands including Mohatarfa as arrears of land revenue, I have the honor to state that the subject was placed before the meeting of the Shimoga town Municipal Council held on the 26th April 1913 The Council are unanimously of opinion that the Municipal Regulation may be so amended as to empower Municipal Councils to recover taxes on buildings and lands including Mohatarfa as arrears of land revenue Extracts of the Councils resolution is herewith submitted for information

I therefore request that the above proposal may be sanctioned

Letter No 1027 dated Kolar 4th June 1913 from P F Bowring, Esqr, President, District and Municipal Baords Kolar District to K R Srinivasiengar, Esqr M A Offg. Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments Bangalore

With reference to your letter No 6651 8—Ml 336 11 dated 1st March 1913 calling for an expression of my opinion on a pending proposal to recover taxes on buildings and lands including Mohatarfa as arrears of Land Revenue, I have the honor to state that after a full discussion of the subject at the meeting of the Kolar Municipal Council held on the 31st Ultimo I am convinced that the existing provisions of law regarding recovery of arrears are sufficient if worked promptly and energetically and that no additional powers are necessary

2 A copy (not printed) of the Resolution of the Kolar Municipal Council is submitted herewith

Letter No 4 5 dated 9th July 1913 from P R W Wetherall Esqr President of Municipalities Hassan District to K R Srinivasiengar Esqr M A Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments, Bangalore

With reference to your letter No 6651 8—Ml 336 11 dated 1st March 1913 calling for opinion after consideration of the interests of both the Municipalities and the rate payers about the necessity as well as the propriety of the proposed enlargement of the powers of Municipal Councils *re* recovery of taxes on buildings and lands including Mohatarfa as arrears of Land Revenue I have the honor to state that a copy of your letter was forwarded to the General Assistant Commissioner President of Hole Narsipur Municipality for sub mission of the resolution of the Hole Narsipur Municipal Council with his opinion on the subject

2 The Municipal Council of Hole Narsipur at their meeting held on 31st March 1913 opined that both in the interests of the Municipality and the rate payers a change in the law is absolutely necessary and that the proposed amendment to recover such taxes on buildings and lands including Mohatarfa as arrears of Land Revenue may be made Copy (not printed) of the resolution is herewith submitted

3 The General Assistant Commissioner agrees with the opinion of the Council

4 When this subject was placed before the Hassan Town Municipal Council held on 30th April 1913 a resolution was passed to the effect that this Council was of opinion that as none of the existing provisions in the Municipal Regulation provide for proceeding against immovable property in cases where procedure against movables has been found ineffective it is most desirable that a provision be made in the said Regulation enabling the council to apply to the Deputy Commissioner for proceeding against immovable property under the provisions of the Land Revenue Code and Rules in such cases as may be found necessary Copy (not printed) of the resolution is herewith submitted

5 I concur in the opinion of the Hassan Town Municipal Council

Letter No 149 dated Chikmagalur 13th September 1913 from K Krishna Iyer Esqr, Offg Deputy Commissioner Kadur District to K R Srinivasiengar Esqr M A Secretary to Government, General and Revenue Departments in Mysore Bangalore

With reference to your letter No 6651 8—Ml 336 11 dated 1 3 1913 calling for opinion in the matter of amending the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands as arrears of Land Revenue I have the honour to state that according to the provisions of the Municipal Regulation the

are recoverable by the following two ways, (1) by distress and sale of the defaulter's property situate within the limits of the Municipality and (2) by proceeding against immovable property in a civil suit

The latter is a tedious procedure involving much avoidable trouble and unnecessary worry to the Municipality and especially so in cases where the amount of arrears is only a paltry sum The former method does not always ensure the recovery of the Municipal dues considering the fact that the Khatedar either wantonly or otherwise may have disposed of all his movable property before hand or may have removed elsewhere with his movables Thus even if timely action be taken it is not always possible to recover the taxes of the Municipality under the two methods stated above Some amount of pressure has to be put upon the defaulter to make him realize his duty to the Municipality and this can only be done by making him feel that the Municipality has got sufficient hold even on his immovable properties independent of the assistance of the Civil Court

I am therefore of opinion that in cases where the taxes cannot be recovered either by the presentation of a bill or by proceeding against his movables the Municipal Council may be empowered to attach and sell the defaulter's right title and interest in the immovable property to the extent of its dues

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Letter No 84 dated 13th September 1913 From K Chandy Esq B A Deputy Commissioner Bangalore District to K P Srinivasa Iyengar M A Secretary to the Government of His Highness the Maharaja of Mysore (Revenue and Local Self Government Departments) Bangalore

Serial No 12

In reply to your letter No 6691 8—M L 33 11 dated 1st March 1913 calling for my opinion regarding the proposal to amend the Mysore Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of Land Revenue I have the honor to state that the power cannot be granted to Municipalities which are intended to become foreign bodies but there appears to be no objection to vesting the power in the Deputy Commissioner who may be expected to safeguard equally the interests of the public powers and the municipalities

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Letter No 668 dated Mysore 25th—26th March 1914 from A Subramanya Iyer Esq B A Deputy Commissioner Mysore District To K P Srinivasa Iyengar Esq M A Secretary to the Government of His Highness the Maharaja of Mysore (Revenue and Revenue Departments)

Serial

With reference to your letter No 66 1 S M 33 11 dated 1st March 1913 calling for my opinion in the matter of empowering Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue I have the honor to report as follows —

Serial No 13

2 The Assistant Commissioner of the French Rocks Sub Division (Mr N Rama Rao) is of opinion that the introduction of the provisions of sections 150 and 151 of the Land Revenue Code into the Municipal Regulation may in the interest of Municipal Revenue A charge on immovable property is created only next in point of time to land revenue and there is no reason for making this charge except by having recourse to Civil Courts He states that as Municipal bonds consists of immovable small items constituting private cause of action it is impracticable to recovery of Municipal Revenue and that it would rather be profitable to abandon such claim than enforce them by means of Civil Suits As the Regulation provides only for recovery by distraint of movables he considers that the tax on vacant sites belonging to non resident owners would practically become irrecoverable He therefore proposes that (a) the Municipal charge be enforced by foreclosing the property and disposing it of by sale or otherwise (b) in the case of rent paying properties to apply the attachment to rents be authorised to secure prompt payment of Municipal demand It is also proposed that the hardship caused by the adoption of coercive process should be obviated by a provision similar to that of order 21, rule 89 of the Civil Procedure Code

3 The Assistant Commissioner of the Mysore Division (Mr K Mylu Rao) opines that it is hardly necessary to enlarge the powers of the Municipal Council in the matter of recovering taxes as arrears of Land Revenue His arguments is that in the more advanced parts of British India the powers exercised by the Municipal Councils in this respect are similar to those contained in our Municipal Regulation that buildings being generally occupied the immovable property can be easily distrained that taxes being small the accumulation of arrears will be due to the failure on the part of the collection agency to take timely

steps to recover them as they fall due, that the owners of buildings should not be consequently made to suffer for the mistake made by the collection agency by adopting coercive measures and that in the case of vacant sites the practicle difficulty may be remedied if a provision is made authorizing their resumption if buildings are not raised thereon within a specified time

4 The Assistant Commissioner of the Nanjangud Division considers that the existing provisions for the recovery of Municipal Revenue are quite convenient and that the adoption of the provisions made for the recovery of Land Revenue would considerably retard the collection work As the provisions of the Municipal Regulation connot be strictly applied to vacant sites which contain no movable property on them he proposes that the council be authorized to recover the taxes on vacant sites as arrears of Land Revenue

5 The enclosed *copies of resolutions of Municipal Councils show that all of them excepting the marginally noted ones are in favour of the proposed amendment of the Municipal Regulation The Nunjangud Municipal Council proposes that a provision be made for the sale of the right title and interest of the defaulter in respect of vacant sites which contain no movable property for distress and sale The Municipal Councils of Seringapatam and Melkote are of opinion that a provision similar to that contained in order 21 Rule 89 of the Civil Procedure Code be made as the Municipal rate payers derive more eminent treatment than Revenue defaulters

*Not printed
Tarikere
Bannur
Nanjangud

6 The procedure for the recovery of Municipal claims is prescribed in Chapter VIII of the Regulation It consists of (i) the issue of a bill as soon as the amount becomes due (ii) the issue of a notice of demand if the dues are not paid within fifteen days after the presentation of bills (iii) the distress and sale of movable property of the defaulter if the processes (i) and (ii) become futile According to Section 87 of the Regulation the tax on lands or buildings or on both will be only a second charge on them as the payment of Land Revenue due to Government thereon has precedence over other taxes on them The last and ultimate source of remedy is provided in Section 164 of the Regulation according to which the Municipal Councils may recover the Municipal rates and taxes by instituting Civil Suits against the defaulters This procedure by itself is no doubt very cumbersome and does not permit the speedy collection of arrears The time and expenditure involved in such Civil Suits are likely to retard progress in the collection work and as the outstanding arrears are already very heavy in most of the Municipalities it cannot be hoped that these arrears can be adjusted at an early date by suing the defaulters in Civil Courts The Law as it stands safeguards mostly the interest of rate payers But as the institution of Civil Suits is only an alternative process for the recovery of Municipal taxes as the individual items of rates and taxes can be easily recovered if the collection agency act promptly and energetically to collect them as soon as they fall due by recovering them in advance once in six months and not allow them to accumulate by their neglect of duty as it is learnt that the more advanced Municipal Councils in British India have not been given such enlarged powers as are now under contemplation I am of opinion that the provisions contained in the Municipal Regulation are ample if they are applied in time As regards vacant sites which contain no movable property in them the provisions of the Regulation cannot be applied If however a provision is made authorising the Councils to proceed against such sites under the Land Revenue Code in cases in which the tax due thereon is not paid regularly I think the difficulty will be obviated

I beg to enclose herein the *marginally noted communications in original received from the Assistant Commissioners of this District

*Not printed
1 Letter No 21 dated 4th February 1914 from the Assistant Commissioner Nanjangud Division
2 Letter No 423 dated 21st May 1913 Do Fraserpet Division
3 Report No 407 dated 19th June 1913 Do Mysore Division

Letter No S 414 dated Tumkur 21st March 1914 from B J Kumara and Naik Iq BA President District Board Tumkur District to K R Srinivasangar Esq M I Secretary to the Government of His Highness the Maharaja of Mysore General and Revenue Departments Bangalore

Serial No 14

In reply to your letter No 6651 8—MI 336 11 dated 1st March 1913 calling for my opinion on the proposal to amend the Municipal Regulation so as to empower Municipal Councils to recover taxes on buildings and lands including Muhtarfa as arrears of Land Revenue I have the honor to state that the provisions of the Municipal Regulation for the recovery of the Municipal Revenue are quite adequate if worked promptly

and by an efficient staff There is, however one draw back in the Municipal Administration which is the cause of the Municipal Revenue falling into arrears The collection work is entrusted to ill paid servants without any effective supervision over their work If the collection staff is improved there would be little scope for the Municipal revenue falling into arrears and I see no necessity to extend the powers of recovering taxes on buildings and lands including mohatarfa as arrears of land revenue Further as the Municipul Councils are only corporate bodies I apprehend that they cannot as such be invested with the special powers which Government have rested in the Revenue Officers for recovery of the Land Revenue The affairs of the Municipal Corporations will have to be managed under the special enactment passed for the purpose The conditions prevailing for recovery of the Municipal taxes entirely differ from those existing in the case of recovery of Land Revenue which has been systematized for centuries past Should the procedure prescribed for recovery of Land Revenue be made applicable to the Municipal taxes it is sure to lead to endless complications and the collection work will be fraught with greater difficulties than what exist at present especially when there is no effective supervision as there can be no comparison between the agency maintained by the Municipal bodies and that of the Revenue Department in this respect

To—The Deputy Commissioners of Districts

The President of the Bangalore City Municipal Council

The President of the Mysore City Municipal Council through the Deputy Commissioner Mysore District

Messrs N S Shiva Rao & S Manjayya } Chikmagalur through the Deputy Commissioner, Kadur District

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No 11510 21—ML 336 11 15 DATED BANGALORE 16TH MAY 1914

ORDER THEREON —Government note that the balance of opinion is against the amendment and consider that the existing provisions of the law as regard the recovery of Municipal revenue are quite sufficient provided they are worked promptly and judiciously

Draft

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1918 BOS
1944 Surplus of R.V. IV
G.R.S.
1970

The following are the replies received from the Deputy Commissioners of Districts

Serial No.	Letter No and date	From whom...
4.	387 dt 13.3.13	Deputy Commissioner, Chitaldrug
5.	205 dt 8.5.12	Do Shimoga
6	1027 dt 4.6.13	Do Kolar
10	4-8 dt 9 7 13.	Do Hassan
11	149 dt 13 9 13	Do Kadur
12.	S 284 dt 13 9 13	Do Bangalore
13	668 dt 25 3.13	Do Mysore
14	414 dt 21 3 14.	Do Tumkur

To the Deputy Commissioners of Districts, to the President of the Bangalore City Municipal Council, President of the Mysore City Municipal Council through the Deputy Commissioner Mysore District Messrs N.S. Siva Rao, S Manjayya, Chikkmagalur, through the Deputy Commissioner, Kadur District.

Government order No. 11510-21 dated 16th May 1914

Observe that the existing provisions of the law as regards the recovery of the Municipal revenue are quite sufficient provided they are worked promptly and judiciously